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**Lake Gibson Estates - Sewer**

Docket No. 060368 - WS

Application to Increase Rates and Charges  
For a "Class A" Utility  
In

Polk County, Florida

**Rate Base Workpapers**

**Utility Plant in Service**

**Accumulated Depreciation**

**CIAC**

**Accumulated Amortization of CIAC**

DOCUMENT NUMBER-DATE

0-0731 JAN 24 8

FPSC-COMMISSION CLERK

Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC

Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
Company Header Sheet	1	1	1	1
Index Page	2 a,b	2 a,b	2 a,b	2 a,b
<b>Utility Plant in Service</b>				
<b>Per Books- by month</b>				
2004	3	3	N/A	N/A
2005	4 a,b	4 a,b	4 a,b	4 a,b
2006	5	5	5	5
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	6	6	6 a,b	6 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
Amendatory Order Balances	7	7	N/A	N/A
CWIP to Plant	8	8	N/A	N/A
Retirements	9	9	N/A	N/A
Adjustments	10	10	N/A	N/A
2004 Monthly Balances-Adjusted	11	11	N/A	N/A
<b>2005</b>				
CWIP to Plant	12	12	N/A	N/A
Retirements	13	13	N/A	N/A
Adjustments	14	14	14	14
a,b 2005 Monthly Balances-Adjusted	15 a,b	15 a,b	15 a,b	15 a,b
<b>2006</b>				
CWIP to Plant	16	16	16	16
Retirements	17	17	17	17
Adjustments	18	18	18	18
a,b 2006 Monthly Balances-Adjusted	19 a,b	19 a,b	19 a,b	19 a,b
<b>2007</b>				
CWIP to Plant	20	20	20	20
Retirements	21	21	21	21
Adjustments	22	22	22	22
a,b 2007 Monthly Balances-Adjusted	23 a,b	23 a,b	23 a,b	23 a,b
<b>Accumulated Depreciation</b>				
<b>Per Books- by month</b>				
2004	24	24	N/A	N/A
2005	25 a,b	25 a,b	25 a,b	25 a,b
2006	26	26	26	26
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	27	27	27 a,b	27 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
Amendatory Order Balances	28	28	N/A	N/A
Depreciable Plant	29	29	N/A	N/A
Depreciation Rates	30	30	N/A	N/A
Depreciation Expense	31	31	N/A	N/A
Retirements	32	32	N/A	N/A
Adjustments	33	33	N/A	N/A
2004 Monthly Balances-Adjusted	34	34	N/A	N/A
<b>2005</b>				
Depreciable Plant	35	35	N/A	N/A
Depreciation Rates	36	36	N/A	N/A
Depreciation Expense	37	37	N/A	N/A
Retirements	38	38	N/A	N/A
Adjustments	39	39	39	39
2005 Monthly Balances-Adjusted	40 a,b	40 a,b	40 a,b	40 a,b
<b>2006</b>				
Depreciable Plant	41	41	41	41
Depreciation Rates	42	42	42	42
Depreciation Expense	43	43	43	43
Retirements	44	44	44	44
Adjustments	45	45	45	45
2006 Monthly Balances-Adjusted	46 a,b	46 a,b	46 a,b	46 a,b
<b>2007</b>				
Depreciable Plant	47	47	47	47
Depreciation Rates	48	48	48	48
Depreciation Expense	49	49	49	49
Retirements	50	50	50	50
Adjustments	51	51	51	51
2007 Monthly Balances-Adjusted	52 a,b	52 a,b	52 a,b	52 a,b

Note: pages above marked "a" refer to Rate Base Workpapers which exclude Admin level IT amounts which benefit all Florida systems. Pages marked "b" are MFR pages which include appropriate amounts as "Computer Equipment" (acct 340.51).

2c

**Index of Rate Base Workpapers- UPIS, Accum Depr, CIAC, Accum Amort of CIAC**

Describe Workpaper	FWS		ASI	
	Water	Sewer	Water	Sewer
	Page ref	Page ref	Page ref	Page ref
<b>CIAC</b>				
<b>Per Books- by month</b>				
2004	53	53	N/A	N/A
2005	54 a,b	54 a,b	54 a,b	54 a,b
2006	55	55	55	55
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	56	56	56 a,b	56 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	57	57	57	57
Amendatory Order Balances	58	58	N/A	N/A
CIAC Additions	59	59	N/A	N/A
Adjustments	60	60	N/A	N/A
Adjusted CIAC Balances	61	61	N/A	N/A
<b>2005</b>				
CIAC Additions	62	62	62	62
Adjustments	62	62	62	62
Adjusted CIAC Balances	63 a,b	63 a,b	63 a,b	63 a,b
<b>2006</b>				
CIAC Additions	64	64	64	64
Adjustments	64	64	64	64
Adjusted CIAC Balances	65 a,b	65 a,b	65 a,b	65 a,b
<b>2007</b>				
CIAC Additions	66	66	66	66
Adjustments	66	66	66	66
Adjusted CIAC Balances	67 a,b	67 a,b	67 a,b	67 a,b
<b>Accumulated Amort of CIAC</b>				
<b>Per Books- by month</b>				
2004	68	68	N/A	N/A
2005	69 a,b	69 a,b	69 a,b	69 a,b
2006	70	70	70	70
<b>Details of changes and year end balances since Rate Base last established through 12/31/07</b>				
	71	71	71 a,b	71 a,b
<b>Adjusted Balances</b>				
<b>2004</b>				
FWS Amendatory Order Balances, or ASI 12/31/04 balances -assigned to categories	72	72	72	72
Amendatory Order Balances	73	73	N/A	N/A
Calculate Amort Rates eff 6/30/04	74-76	74-76	N/A	N/A
CIAC Balances	77	77	N/A	N/A
Amortization Rates	77	77	N/A	N/A
Amortization Expense	78	78	N/A	N/A
Adjustments	78	78	N/A	N/A
2004 Monthly Balances	79	79	N/A	N/A
<b>2005</b>				
Calculate Amort Rates eff 1/1/05	80-82	80,81	80-82	80,81
CIAC Balances	83	83	83	83
Amortization Rates	83	83	83	83
Amortization Expense	84	84	84	84
Adjustments	84	84	84	84
2005 Monthly Balances	85 a,b	85 a,b	85 a,b	85 a,b
<b>2006</b>				
Calculate Amort Rates eff 1/1/06	86-88	86-88	86,87	86,87
Calculate Amort Rates eff 5/1/06	89-91	89,90	N/A	N/A
CIAC Balances	92	92	92	92
Amortization Rates	92	92	92	92
Amortization Expense	93	93	93	93
Adjustments	93	93	93	93
2006 Monthly Balances	94 a,b	94 a,b	94 a,b	94 a,b
<b>2007</b>				
Calculate Amort Rates eff 1/1/07	95-97	95-96	95,96	95,96
CIAC Balances	98	98	98	98
Amortization Rates	98	98	98	98
Amortization Expense	99	99	99	99
Adjustments	99	99	99	99
2006 Monthly Balances	100 a,b	100 a,b	100 a,b	100 a,b

Note: pages above marked "a" refer to Rate Base Workpapers which exclude Admin level IT amounts which benefit all Florida systems.

Pages marked "b" are MFR pages which include appropriate amounts as "Computer Equipment" (acct 340.51)

June through December Balances- 2004								Florida Public Service Commission							
Lake Gibson Estates - Sewer		101	6435	FWS	Lake Gibson Estates - Sewer			Schedule:	A-6						
Docket No. 060368 - WS		Explanation: Provide UPIS balances by account for the period beginning 6/30/04						Page:	2 of 8						
Schedule Year Ended: 2004		when the Florida Water Services properties were acquired by AQUA, Inc.						Preparer:	<name>						
Historic [x] or Projected [ ]		through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.													
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)						
		AccountName	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04						
1		INTANGIBLE PLANT													
2	351.1	Organization													
3	352.1	Franchises													
4	389.1	Other Plant & Misc. Equipment													
5		COLLECTION PLANT													
6	353.2	Land & Land Rights													
7	354.2	Structures & Improvements													
8	355.2	Power Generation Equipment													
9	360.2	Collection Sewers - Force													
10	361.2	Collection Sewers - Gravity													
11	362.2	Special Collecting Structures													
12	363.2	Services to Customers													
13	364.2	Flow Measuring Devices													
14	365.2	Flow Measuring Installations													
15	389.2	Other Plant & Misc. Equipment													
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights													
18	354.3	Structures & Improvements													
19	355.3	Power Generation Equipment													
20	370.3	Receiving Wells													
21	371.3	Pumping Equipment													
22	389.3	Other Plant & Misc. Equipment													
23		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights													
25	354.4	Structures & Improvements													
26	355.4	Power Generation Equipment													
27	380.4	Treatment & Disposal Equipment													
28	381.4	Plant Sewers													
29	382.4	Outfall Sewer Lines													
30	389.4	Other Plant & Misc. Equipment													
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights													
33	354.5	Structures & Improvements													
34	355.5	Power Generation Equipment													
35	371.5	Pumping Equipment													
36	374.5	Reuse Distribution Reservoirs													
37	380.5	Treatment & Disposal Equipment													
38	381.5	Plant Sewers													
39	389.5	Other Plant & Misc. Equipment													
40		RECLAIMED WATER DISTRIBUTION PLANT													
41	352.6	Franchises													
42	353.6	Land & Land Rights													
43	354.6	Structures & Improvements													
44	355.6	Power Generation Equipment													
45	366.6	Reuse Services													
46	367.6	Reuse Meters & Meter Installations													
47	371.6	Pumping Equipment													
48	375.6	Reuse Transmission & Distr. Sys.													
49	389.6	Other Plant & Misc. Equipment													
50		GENERAL PLANT													
51	353.7	Land & Land Rights													
52	354.7	Structures & Improvements													
53	390.7	Office Furniture & Equipment													
54	390.71	Computer Equipment													
55	391.7	Transportation Equipment													
56	392.7	Stores Equipment													
57	393.7	Tools, Shop & Garage Equipment													
58	394.7	Laboratory Equipment													
59	395.7	Power Operated Equipment													
60	396.7	Communication Equipment													
61	397.7	Miscellaneous Equipment													
62	398.7	Other Tangible Plant													
63		TOTAL	0	0	0	0	0	0	0						

3

Schedule of Sewer Plant in Service By Primary Account- 2005													Florida Public Service Commission			
Monthly UPIS Balances per Books - 2005																
Lake Gibson Estates - Sewer 101 6435 FWS Lake Gibson Estates - Sewer											Schedule:	A-6				
Docket No. 060368 - WS											Page:	5 of 8				
Schedule Year Ended: 2005											Preparer:	<name>				
Explanation: Provide UPIS balances by account for the period beginning 12/31/04 through 12/31/05, and 13 month Average.																
Historic [x] or Projected [ ]																
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0													0
3	352.1	Franchises	0													0
4	389.1	Other Plant & Misc. Equipment	0													0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0													0
7	354.2	Structures & Improvements	0													0
8	355.2	Power Generation Equipment	0													0
9	360.2	Collection Sewers - Force	0													0
10	361.2	Collection Sewers - Gravity	0													0
11	362.2	Special Collecting Structures	0													0
12	363.2	Services to Customers	0													0
13	364.2	Flow Measuring Devices	0													0
14	365.2	Flow Measuring Installations	0													0
15	389.2	Other Plant & Misc. Equipment	0													0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0													0
18	354.3	Structures & Improvements	0													0
19	355.3	Power Generation Equipment	0													0
20	370.3	Receiving Wells	0													0
21	371.3	Pumping Equipment	0													0
22	389.3	Other Plant & Misc. Equipment	0													0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0													0
25	354.4	Structures & Improvements	0													0
26	355.4	Power Generation Equipment	0													0
27	380.4	Treatment & Disposal Equipment	0													0
28	381.4	Plant Sewers	0													0
29	382.4	Outfall Sewer Lines	0													0
30	389.4	Other Plant & Misc. Equipment	0													0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0													0
33	354.5	Structures & Improvements	0													0
34	355.5	Power Generation Equipment	0													0
35	371.5	Pumping Equipment	0													0
36	374.5	Reuse Distribution Reservoirs	0													0
37	380.5	Treatment & Disposal Equipment	0													0
38	381.5	Plant Sewers	0													0
39	389.5	Other Plant & Misc. Equipment	0													0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0													0
42	353.6	Land & Land Rights	0													0
43	354.6	Structures & Improvements	0													0
44	355.6	Power Generation Equipment	0													0
45	366.6	Reuse Services	0													0
46	367.6	Reuse Meters & Meter Installations	0													0
47	371.6	Pumping Equipment	0													0
48	375.6	Reuse Transmission & Distr. Sys.	0													0
49	389.6	Other Plant & Misc. Equipment	0													0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0													0
52	354.7	Structures & Improvements	0													0
53	390.7	Office Furniture & Equipment	0													0
54	390.71	Computer Equipment	0													0
55	391.7	Transportation Equipment	0													0
56	392.7	Stores Equipment	0													0
57	393.7	Tools, Shop & Garage Equipment	0													0
58	394.7	Laboratory Equipment	0													0
59	395.7	Power Operated Equipment	0													0
60	396.7	Communication Equipment	0													0
61	397.7	Miscellaneous Equipment	0													0
62	398.7	Other Tangible Plant	0													0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule: A-6  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

**Schedule of Sewer Plant in Service By Primary Account**  
 Test Year Average balance  
 Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

Explanation: Provide the month ending Per Books balances for Sewer Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Account Name	Prior Year 12/31/04												Average Balance						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(13)	(14)	(15)			
1	INTANGIBLE PLANT																			
2	351.1 Organization																			
3	352.1 Franchises																			
4	389.1 Other Plant & Misc. Equipment																			
5	COLLECTION PLANT																			
6	353.2 Land & Land Rights																			
7	354.2 Structures & Improvements																			
8	355.2 Power Generation Equipment																			
9	360.2 Collection Sewers - Force																			
10	361.2 Collection Sewers - Gravity																			
11	362.2 Special Collecting Structures																			
12	363.2 Services to Customers																			
13	364.2 Flow Measuring Devices																			
14	365.2 Flow Measuring Installations																			
15	389.2 Other Plant & Misc. Equipment																			
16	SYSTEM PUMPING PLANT																			
17	353.3 Land & Land Rights																			
18	354.3 Structures & Improvements																			
19	355.3 Power Generation Equipment																			
20	370.3 Receiving Wells																			
21	371.3 Pumping Equipment																			
22	389.3 Other Plant & Misc. Equipment																			
23	TREATMENT AND DISPOSAL PLANT																			
24	353.4 Land & Land Rights																			
25	354.4 Structures & Improvements																			
26	355.4 Power Generation Equipment																			
27	380.4 Treatment & Disposal Equipment																			
28	381.4 Plant Sewers																			
29	382.4 Outfall Sewer Lines																			
30	389.4 Other Plant & Misc. Equipment																			
31	RECLAIMED WATER TREATMENT PLANT																			
32	353.5 Land & Land Rights																			
33	354.5 Structures & Improvements																			
34	355.5 Power Generation Equipment																			
35	371.5 Pumping Equipment																			
36	374.5 Reuse Distribution Reservoirs																			
37	380.5 Treatment & Disposal Equipment																			
38	381.5 Plant Sewers																			
39	389.5 Other Plant & Misc. Equipment																			
40	RECLAIMED WATER DISTRIBUTION PLANT																			
41	352.6 Franchises																			
42	353.6 Land & Land Rights																			
43	354.6 Structures & Improvements																			
44	355.6 Power Generation Equipment																			
45	366.6 Reuse Services																			
46	367.6 Reuse Meters & Meter Installations																			
47	371.6 Pumping Equipment																			
48	375.6 Reuse Transmission & Distr. Sys.																			
49	389.6 Other Plant & Misc. Equipment																			
50	GENERAL PLANT																			
51	353.7 Land & Land Rights																			
52	354.7 Structures & Improvements																			
53	390.7 Office Furniture & Equipment																			
54	390.7 Computer Equipment																			
55	391.7 Transportation Equipment																			
56	392.7 Stores Equipment																			
57	393.7 Tools, Shop & Garage Equipment																			
58	394.7 Laboratory Equipment																			
59	395.7 Power Operated Equipment																			
60	396.7 Communication Equipment																			
61	397.7 Miscellaneous Equipment																			
62	398.7 Other Tangible Plant																			
63	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

41

Schedule of Sewer Plant in Service By Primary Account- 2006								
Monthly UPIS Balances per Books- 2006								
				=input field				
Lake Gibson Estates - Sewer		101	6435	FWS	Lake Gibson Estates - Sewer			
Docket No. 060368 - WS		Explanation: Provide UPIS balances by account for the period beginning 12/31/06 through 12/31/06, and 13 month Average.						
Schedule Year Ended: 2006								
Historic [ ] or Projected [x ]								
Line No.	Acct No.	(1) AccountName	(2) Prior Year 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06
1		INTANGIBLE PLANT						Linked
2	351.1	Organization	0					0
3	352.1	Franchises	0					1,527
4	389.1	Other Plant & Misc. Equipment	0					0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0					6,700
7	354.2	Structures & Improvements	0					0
8	355.2	Power Generation Equipment	0					0
9	360.2	Collection Sewers - Force	0					95,990
10	361.2	Collection Sewers - Gravity	0					709,758
11	362.2	Special Collecting Structures	0					0
12	363.2	Services to Customers	0					24,211
13	364.2	Flow Measuring Devices	0					20,431
14	365.2	Flow Measuring Installations	0					0
15	389.2	Other Plant & Misc. Equipment	0					0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0					0
18	354.3	Structures & Improvements	0					21,110
19	355.3	Power Generation Equipment	0					0
20	370.3	Receiving Wells	0					61,747
21	371.3	Pumping Equipment	0					3,763
22	389.3	Other Plant & Misc. Equipment	0					1,148,941
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0					6,556
25	354.4	Structures & Improvements	0					0
26	355.4	Power Generation Equipment	0					0
27	380.4	Treatment & Disposal Equipment	0					3,557
28	381.4	Plant Sewers	0					241,717
29	382.4	Outfall Sewer Lines	0					0
30	389.4	Other Plant & Misc. Equipment	0					0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0					0
33	354.5	Structures & Improvements	0					0
34	355.5	Power Generation Equipment	0					0
35	371.5	Pumping Equipment	0					120,949
36	374.5	Reuse Distribution Reservoirs	0					0
37	380.5	Treatment & Disposal Equipment	0					0
38	381.5	Plant Sewers	0					0
39	389.5	Other Plant & Misc. Equipment	0					0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0					0
42	353.6	Land & Land Rights	0					0
43	354.6	Structures & Improvements	0					0
44	355.6	Power Generation Equipment	0					0
45	366.6	Reuse Services	0					0
46	367.6	Reuse Meters & Meter Installations	0					0
47	371.6	Pumping Equipment	0					0
48	375.6	Reuse Transmission & Distr. Sys.	0					0
49	389.6	Other Plant & Misc. Equipment	0					0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0					0
52	354.7	Structures & Improvements	0					0
53	390.7	Office Furniture & Equipment	0					4,093
54	390.71	Computer Equipment	0					0
55	391.7	Transportation Equipment	0					0
56	392.7	Stores Equipment	0					0
57	393.7	Tools, Shop & Garage Equipment	0					12,063
58	394.7	Laboratory Equipment	0					272
59	395.7	Power Operated Equipment	0					375
60	396.7	Communication Equipment	0					0
61	397.7	Miscellaneous Equipment	0					881
62	398.7	Other Tangible Plant	0					0
63		TOTAL	0	0	0	0	0	2,484,641

5

Schedule of Water and Sewer Plant In Service  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Lake Gibson Estates  
Docket No. 060368-WS  
Projected Test Year Ending 12/31/07

Schedule: A-4  
Page: 2 of 2  
Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	651,945	2,441,950
2004			
46	Additions	4,408	0
47	Retirements	(437)	0
48	Adjustments	0	0
49	12/31/04 Balance	655,916	2,441,950
2005			
50	Additions	17,290	42,691
51	Retirements	(9,812)	(27,880)
52	Adjustments	9,577	3,633
53	12/31/05 Balance	672,971	2,460,394
2006			
54	Additions	21,381	130,500
55	Retirements	(5,691)	0
56	Adjustments	24,141	9,157
57	12/31/06 Balance	712,802	2,600,051
2007			
58	Additions	20,252	25,000
59	Retirements	(6,144)	0
60	Adjustments	11,837	4,490
61	12/31/07 Balance	738,747	2,629,540

Supporting Schedules: A-5, A-6 (pp 2-5)

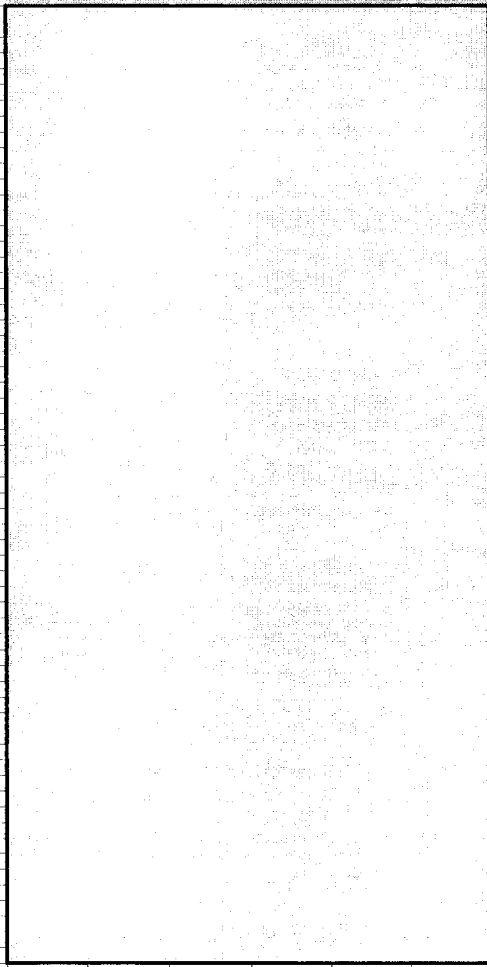
6



Amendatory Order Balances as of 6/30/04									Florida Public Service Commission	
Lake Gibson Estates - Sewer		=input field							Schedule:	A-6
Docket No. 060368 - WS		Explanation: Provide UPIS balances by account for the period beginning 6/30/04							Page:	5 of 8
Schedule Year Ended: 2004		when the Florida Water Services properties were acquired by AQUA, Inc.							Preparer:	<name>
Historic [x] or Projected [ ]		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued Feb 27, 2006.								
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
1		INTANGIBLE PLANT	From/Amend Ord							
2	351.1	Organization	0	0	0	0	0	0	0	
3	352.1	Franchises	1,527	1,527	1,527	1,527	1,527	1,527	1,527	
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
5		COLLECTION PLANT								
6	353.2	Land & Land Rights	6,700	6,700	6,700	6,700	6,700	6,700	6,700	
7	354.2	Structures & Improvements	21,110	21,110	21,110	21,110	21,110	21,110	21,110	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	
9	360.2	Collection Sewers - Force	95,990	95,990	95,990	95,990	95,990	95,990	95,990	
10	361.2	Collection Sewers - Gravity	672,671	672,671	672,671	672,671	672,671	672,671	672,671	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	
12	363.2	Services to Customers	24,211	24,211	24,211	24,211	24,211	24,211	24,211	
13	364.2	Flow Measuring Devices	20,431	20,431	20,431	20,431	20,431	20,431	20,431	
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
16		SYSTEM PUMPING PLANT								
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	
20	370.3	Receiving Wells	61,747	61,747	61,747	61,747	61,747	61,747	61,747	
21	371.3	Pumping Equipment	120,949	120,949	120,949	120,949	120,949	120,949	120,949	
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
23		TREATMENT AND DISPOSAL PLANT								
24	353.4	Land & Land Rights	6,556	6,556	6,556	6,556	6,556	6,556	6,556	
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	
27	380.4	Treatment & Disposal Equipment	3,557	3,557	3,557	3,557	3,557	3,557	3,557	
28	381.4	Plant Sewers	241,717	241,717	241,717	241,717	241,717	241,717	241,717	
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	
30	389.4	Other Plant & Misc. Equipment	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	
38	381.5	Plant Sewers	0	0	0	0	0	0	0	
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises	0	0	0	0	0	0	0	
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	
45	366.6	Reuse Services	0	0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	
48	376.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
50		GENERAL PLANT								
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	
53	390.7	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	10,666	10,666	10,666	10,666	10,666	10,666	10,666	
58	394.7	Laboratory Equipment	272	272	272	272	272	272	272	
59	395.7	Power Operated Equipment	375	375	375	375	375	375	375	
60	396.7	Communication Equipment	0	0	0	0	0	0	0	
61	397.7	Miscellaneous Equipment	437	437	437	437	437	437	437	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	
63		TOTAL	2,441,950	2,441,950	2,441,950	2,441,950	2,441,950	2,441,950	2,441,950	

CWIP to Plant - July through December 2004								Florida Public Service Commission	
		=input field						Schedule: A-6	
Lake Gibson Estates - Sewer		Explanation: Provide 2004 amounts for projects that were physically placed in service after acquisition 6/30/04.						Page: 6 of 8	
Docket No. 060368 - WS								Preparer: <name>	
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
1		INTANGIBLE PLANT							
2	351.1	Organization							
3	352.1	Franchises							
4	389.1	Other Plant & Misc. Equipment							
5		COLLECTION PLANT							
6	353.2	Land & Land Rights							
7	354.2	Structures & Improvements							
8	355.2	Power Generation Equipment							
9	360.2	Collection Sewers - Force							
10	361.2	Special Collecting Structures							
11	362.2	Services to Customers							
12	363.2	Flow Measuring Devices							
13	364.2	Flow Measuring Installations							
14	389.2	Other Plant & Misc. Equipment							
15		SYSTEM PUMPING PLANT							
16	353.3	Land & Land Rights							
17	354.3	Structures & Improvements							
18	355.3	Power Generation Equipment							
19	370.3	Receiving Wells							
20	371.3	Pumping Equipment							
21	389.3	Other Plant & Misc. Equipment							
22		TREATMENT AND DISPOSAL PLANT							
23	353.4	Land & Land Rights							
24	354.4	Structures & Improvements							
25	355.4	Power Generation Equipment							
26	380.4	Treatment & Disposal Equipment							
27	381.4	Plant Sewers							
28	382.4	Outfall Sewer Lines							
29	389.4	Other Plant & Misc. Equipment							
30		RECLAIMED WATER TREATMENT PLANT							
31	353.5	Land & Land Rights							
32	354.5	Structures & Improvements							
33	355.5	Power Generation Equipment							
34	371.5	Pumping Equipment							
35	374.5	Reuse Distribution Reservoirs							
36	380.5	Treatment & Disposal Equipment							
37	381.5	Plant Sewers							
38	389.5	Other Plant & Misc. Equipment							
39		RECLAIMED WATER DISTRIBUTION PLANT							
40	352.6	Franchises							
41	353.6	Land & Land Rights							
42	354.6	Structures & Improvements							
43	355.6	Power Generation Equipment							
44	366.6	Reuse Services							
45	367.6	Reuse Meters & Meter Installations							
46	371.6	Pumping Equipment							
47	375.6	Reuse Transmission & Distr. Sys.							
48	389.6	Other Plant & Misc. Equipment							
49		GENERAL PLANT							
50	353.7	Land & Land Rights							
51	354.7	Structures & Improvements							
52	390.7	Office Furniture & Equipment							
53	390.71	Computer Equipment							
54	391.7	Transportation Equipment							
55	392.7	Stores Equipment							
56	393.7	Tools, Shop & Garage Equipment							
57	394.7	Laboratory Equipment							
58	395.7	Power Operated Equipment							
59	396.7	Communication Equipment							
60	397.7	Miscellaneous Equipment							
61	398.7	Other Tangible Plant							
62		TOTAL		0	0	0	0	0	0

Retirements-July through December 2004									Florida Public Service Commission		
Lake Gibson Estates - Sewer									Schedule: A-6		
Docket No. 060368 - WS									Page: 7 of 8		
Schedule Year Ended: 2004									Preparer: <name>		
Historic [X] or Projected [ ]											
Explanation: Provide Retirements that were physically made after the date of Acquisition 6/30/04.											
Line No.	Acct No.	(1) AccountName	(2)	(3) Jul	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec		
1		INTANGIBLE PLANT									
2	351.1	Organization									
3	352.1	Franchises									
4	389.1	Other Plant & Misc. Equipment									
5		COLLECTION PLANT									
6	353.2	Land & Land Rights									
7	354.2	Structures & Improvements									
8	355.2	Power Generation Equipment									
9	360.2	Collection Sewers - Force									
10	361.2	Collection Sewers - Gravity									
11	362.2	Special Collecting Structures									
12	363.2	Services to Customers									
13	364.2	Flow Measuring Devices									
14	365.2	Flow Measuring Installations									
15	389.2	Other Plant & Misc. Equipment									
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights									
18	354.3	Structures & Improvements									
19	355.3	Power Generation Equipment									
20	370.3	Receiving Wells									
21	371.3	Pumping Equipment									
22	389.3	Other Plant & Misc. Equipment									
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights									
25	354.4	Structures & Improvements									
26	355.4	Power Generation Equipment									
27	380.4	Treatment & Disposal Equipment									
28	381.4	Plant Sewers									
29	382.4	Outfall Sewer Lines									
30	389.4	Other Plant & Misc. Equipment									
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights									
33	354.5	Structures & Improvements									
34	355.5	Power Generation Equipment									
35	371.5	Pumping Equipment									
36	374.5	Reuse Distribution Reservoirs									
37	380.5	Treatment & Disposal Equipment									
38	381.5	Plant Sewers									
39	389.5	Other Plant & Misc. Equipment									
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises									
42	353.6	Land & Land Rights									
43	354.6	Structures & Improvements									
44	355.6	Power Generation Equipment									
45	366.6	Reuse Services									
46	367.6	Reuse Meters & Meter Installations									
47	371.6	Pumping Equipment									
48	375.6	Reuse Transmission & Distr. Sys.									
49	389.6	Other Plant & Misc. Equipment									
50		GENERAL PLANT									
51	353.7	Land & Land Rights									
52	354.7	Structures & Improvements									
53	390.7	Office Furniture & Equipment									
54	390.71	Computer Equipment									
55	391.7	Transportation Equipment									
56	392.7	Stores Equipment									
57	393.7	Tools, Shop & Garage Equipment									
58	394.7	Laboratory Equipment									
59	395.7	Power Operated Equipment									
60	396.7	Communication Equipment									
61	397.7	Miscellaneous Equipment									
62	398.7	Other Tangible Plant									
63		TOTAL		0	0	0	0	0	0	0	



9

Adjustments to UPIS-July through December 2004								Florida Public Service Commission		
Lake Gibson Estates - Sewer								Schedule: A-6		
Docket No. 060368 - WS								Page: 8 of 8		
Schedule Year Ended: 2004								Preparer: <name>		
Historic [x] or Projected [ ]										
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2004 since the date of Acquisition 6/30/04.										
Line No.	Acct No.	AccountName	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Jul	Aug	Sep	Oct	Nov	Dec		
1		INTANGIBLE PLANT								
2	351.1	Organization								
3	352.1	Franchises								
4	389.1	Other Plant & Misc. Equipment								
5		COLLECTION PLANT								
6	353.2	Land & Land Rights								
7	354.2	Structures & Improvements								
8	355.2	Power Generation Equipment								
9	360.2	Collection Sewers - Force								
10	361.2	Collection Sewers - Gravity								
11	362.2	Special Collecting Structures								
12	363.2	Services to Customers								
13	364.2	Flow Measuring Devices								
14	365.2	Flow Measuring Installations								
15	389.2	Other Plant & Misc. Equipment								
16		SYSTEM PUMPING PLANT								
17	353.3	Land & Land Rights								
18	354.3	Structures & Improvements								
19	355.3	Power Generation Equipment								
20	370.3	Receiving Wells								
21	371.3	Pumping Equipment								
22	389.3	Other Plant & Misc. Equipment								
23		TREATMENT AND DISPOSAL PLANT								
24	353.4	Land & Land Rights								
25	354.4	Structures & Improvements								
26	355.4	Power Generation Equipment								
27	380.4	Treatment & Disposal Equipment								
28	381.4	Plant Sewers								
29	382.4	Outfall Sewer Lines								
30	389.4	Other Plant & Misc. Equipment								
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights								
33	354.5	Structures & Improvements								
34	355.5	Power Generation Equipment								
35	371.5	Pumping Equipment								
36	374.5	Reuse Distribution Reservoirs								
37	380.5	Treatment & Disposal Equipment								
38	381.5	Plant Sewers								
39	389.5	Other Plant & Misc. Equipment								
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises								
42	353.6	Land & Land Rights								
43	354.6	Structures & Improvements								
44	355.6	Power Generation Equipment								
45	366.6	Reuse Services								
46	367.6	Reuse Meters & Meter Installations								
47	371.6	Pumping Equipment								
48	375.6	Reuse Transmission & Distr. Sys.								
49	389.6	Other Plant & Misc. Equipment								
50		GENERAL PLANT								
51	353.7	Land & Land Rights								
52	354.7	Structures & Improvements								
53	390.7	Office Furniture & Equipment								
54	390.71	Computer Equipment								
55	391.7	Transportation Equipment								
56	392.7	Stores Equipment								
57	393.7	Tools, Shop & Garage Equipment								
58	394.7	Laboratory Equipment								
59	395.7	Power Operated Equipment								
60	396.7	Communication Equipment								
61	397.7	Miscellaneous Equipment								
62	398.7	Other Tangible Plant								
63		TOTAL	0	0	0	0	0	0	0	0

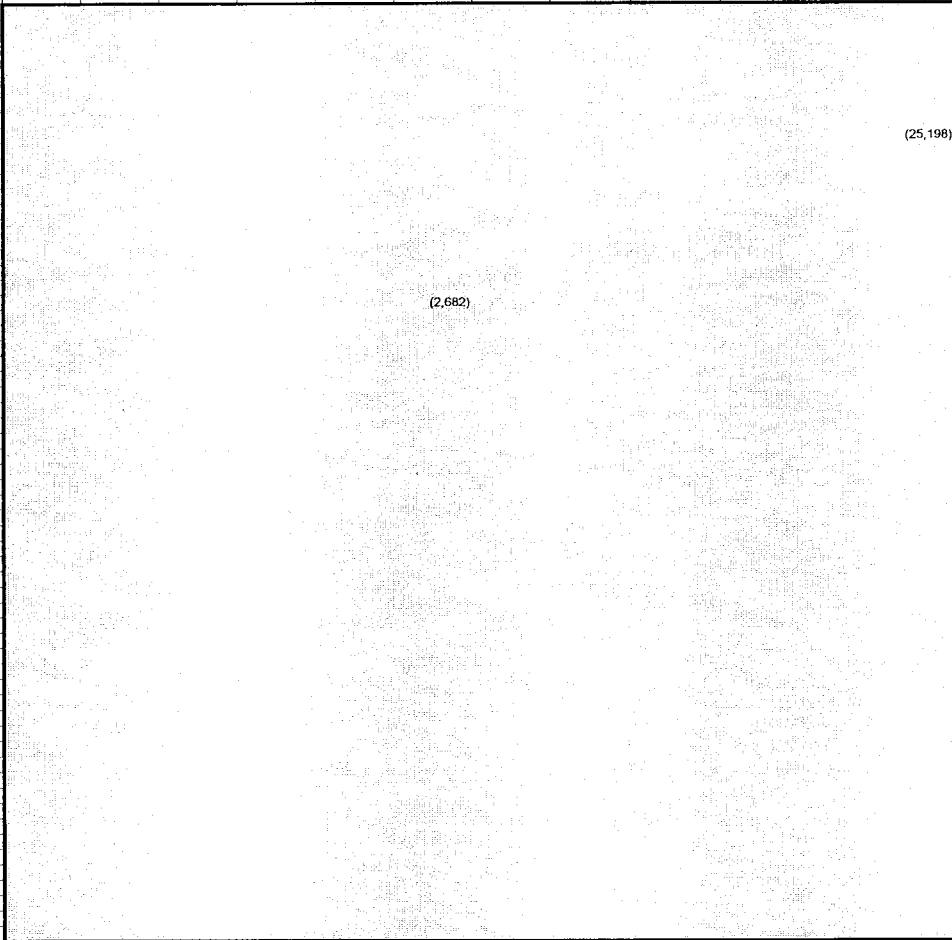
10

Adjusted UPIS Balances- June through December 2004									Florida Public Service Commission		
Lake Gibson Estates - Sewer									Schedule:	A-6	
Docket No. 060368 - WS									Page:	4 of 8	
Schedule Year Ended: 2004									Preparer:	<name>	
Historic [x] or Projected [ ]											
Explanation: Provide Adjusted UPIS balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.											
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	1,527	1,527	1,527	1,527	1,527	1,527	1,527		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	6,700	6,700	6,700	6,700	6,700	6,700	6,700		
7	354.2	Structures & Improvements	21,110	21,110	21,110	21,110	21,110	21,110	21,110		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	95,990	95,990	95,990	95,990	95,990	95,990	95,990		
10	361.2	Collection Sewers - Gravity	672,671	672,671	672,671	672,671	672,671	672,671	672,671		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	24,211	24,211	24,211	24,211	24,211	24,211	24,211		
13	364.2	Flow Measuring Devices	20,431	20,431	20,431	20,431	20,431	20,431	20,431		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	61,747	61,747	61,747	61,747	61,747	61,747	61,747		
21	371.3	Pumping Equipment	120,949	120,949	120,949	120,949	120,949	120,949	120,949		
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	6,556	6,556	6,556	6,556	6,556	6,556	6,556		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	3,557	3,557	3,557	3,557	3,557	3,557	3,557		
28	381.4	Plant Sewers	241,717	241,717	241,717	241,717	241,717	241,717	241,717		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	10,666	10,666	10,666	10,666	10,666	10,666	10,666		
58	394.7	Laboratory Equipment	272	272	272	272	272	272	272		
59	395.7	Power Operated Equipment	375	375	375	375	375	375	375		
60	396.7	Communication Equipment	0	0	0	0	0	0	0		
61	397.7	Miscellaneous Equipment	437	437	437	437	437	437	437		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	2,441,950	2,441,950	2,441,950	2,441,950	2,441,950	2,441,950	2,441,950		

Schedule of Sewer Plant in Service By Primary Account- 2005													Florida Public Service Commission			
CWIP to Plant - Jan through December 2005																
													Schedule: A-6			
Lake Gibson Estates - Sewer													Page: 6 of 6			
Docket No. 060366 - WS													Preparer: <name>			
Explanation: Provide amounts for projects that were physically placed in service during 2005.																
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2005
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures													37,087	37,087
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment							3,763							3,763
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment							1,397							1,397
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment							444							444
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	0	0	0	0	5,160	444	0	0	0	0	37,087	42,691

12

Schedule of Sewer Plant in Service By Primary Account- 2005													Florida Public Service Commission				
Retirements-January through December 2005													Schedule:	A-6			
Lake Gibson Estates - Sewer													Page:	7 of 8			
Docket No. 060368 - WS													Preparer:	<name>			
Schedule Year Ended: 2005																	
Historic [x] or Projected [ ]																	
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 2005	(15) Total
1		INTANGIBLE PLANT															0
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															0
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force															0
10	361.2	Collection Sewers - Gravity															0
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers															0
13	364.2	Flow Measuring Devices															0
14	365.2	Flow Measuring Installations															0
15	389.2	Other Plant & Misc. Equipment															0
16		SYSTEM PUMPING PLANT															0
17	353.3	Land & Land Rights															0
18	354.3	Structures & Improvements															0
19	355.3	Power Generation Equipment															0
20	370.3	Receiving Wells															0
21	371.3	Pumping Equipment															0
22	389.3	Other Plant & Misc. Equipment															0
23		TREATMENT AND DISPOSAL PLANT															0
24	353.4	Land & Land Rights															0
25	354.4	Structures & Improvements															0
26	355.4	Power Generation Equipment															0
27	380.4	Treatment & Disposal Equipment															0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															0
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment															0
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															0
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															0
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.71	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL	0	0	0	0	0	0	(2,682)	0	0	0	0	0	(25,198)	(27,880)	



13

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Line	Acct	No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
1			INTANGIBLE PLANT													
2		351.1	Organization													
3		352.1	Franchises													
4		389.1	Other Plant & Misc. Equipment													
5			COLLECTION PLANT													
6		353.2	Land & Land Rights													
7		354.2	Structures & Improvements													
8		355.2	Power Generation Equipment													
9		360.2	Collection Sewers - Force													
10		361.2	Collection Sewers - Gravity													
11		362.2	Special Collecting Structures													
12		363.2	Services to Customers													
13		364.2	Flow Measuring Devices													
14		365.2	Flow Measuring Installations													
15		369.2	Other Plant & Misc. Equipment													
16			SYSTEM PUMPING PLANT													
17		353.3	Land & Land Rights													
18		354.3	Structures & Improvements													
19		355.3	Power Generation Equipment													
20		370.3	Receiving Wells													
21		371.3	Pumping Equipment													
22		389.3	Other Plant & Misc. Equipment													
23			TREATMENT AND DISPOSAL PLANT													
24		353.4	Land & Land Rights													
25		354.4	Structures & Improvements													
26		355.4	Power Generation Equipment													
27		380.4	Treatment & Disposal Equipment													
28		381.4	Plant Sewers													
29		382.4	Outfall Sewer Lines													
30		389.4	Other Plant & Misc. Equipment													
31			RECLAIMED WATER TREATMENT PLANT													
32		353.5	Land & Land Rights													
33		354.5	Structures & Improvements													
34		355.5	Power Generation Equipment													
35		371.5	Pumping Equipment													
36		374.5	Reuse Distribution Reservoirs													
37		380.5	Treatment & Disposal Equipment													
38		381.5	Plant Sewers													
39		389.5	Other Plant & Misc. Equipment													
40			RECLAIMED WATER DISTRIBUTION PLANT													
41		352.6	Franchises													
42		353.6	Land & Land Rights													
43		354.6	Structures & Improvements													
44		355.6	Power Generation Equipment													
45		366.6	Reuse Services													
46		367.6	Reuse Meters & Meter Installations													
47		371.6	Pumping Equipment													
48		375.6	Reuse Transmission & Distr. Sys.													
49		389.6	Other Plant & Misc. Equipment													
50			GENERAL PLANT													
51		353.7	Land & Land Rights													
52		354.7	Structures & Improvements													
53		390.7	Office Furniture & Equipment													
54		390.7	Computer Equipment													
55		391.7	Transportation Equipment													
56		392.7	Stores Equipment													
58		394.7	Tools, Shop & Garage Equipment													
59		395.7	Laboratory Equipment													
60		396.7	Power Operated Equipment													
61		397.7	Miscellaneous Equipment													
62		398.7	Other Tangible Plant													
63			TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account- 2005  
 FWS Properties  
 Florida Public Service Commission

Adjustments to UPS - January through December 2005  
 Lake Gibson Estates - Sewer  
 Docket No. 060368 - WS

Historic [x] or Projected [ ]  
 Schedule Year Ended: 2005  
 Explanation: Provide Adjustments to UPS Amendatory Order balances other than changes resulting from CWP closed to Plan or Retirements for 2005

Page: 8 of 8  
 Preparer: <name>  
 Schedule: A-6







Schedule of Sewer Plant in Service By Primary Account-2006													Florida Public Service Commission		
CWIP to Plant - Jan through December 2006															
													Schedule: A-6		
Lake Gibson Estates - Sewer													Page: 6 of 8		
Docket No. 060368 - WS													Preparer: <name>		
Explanation: Provide amounts by month for projects that were physically placed															
Schedule Year Ended: 2006													in service during 2006.		
Historic [ ] or Projected [x]															
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total
1		INTANGIBLE PLANT													
2	351.1	Organization													0
3	352.1	Franchises													0
4	389.1	Other Plant & Misc. Equipment													0
5		COLLECTION PLANT													
6	353.2	Land & Land Rights													0
7	354.2	Structures & Improvements												2,880	2,880
8	355.2	Power Generation Equipment													0
9	360.2	Collection Sewers - Force													0
10	361.2	Collection Sewers - Gravity													72,620
11	362.2	Special Collecting Structures													0
12	363.2	Services to Customers													0
13	364.2	Flow Measuring Devices													0
14	365.2	Flow Measuring Installations													0
15	389.2	Other Plant & Misc. Equipment													0
16		SYSTEM PUMPING PLANT													
17	353.3	Land & Land Rights													0
18	354.3	Structures & Improvements													0
19	355.3	Power Generation Equipment													0
20	370.3	Receiving Wells													0
21	371.3	Pumping Equipment													0
22	389.3	Other Plant & Misc. Equipment													0
23		TREATMENT AND DISPOSAL PLANT													
24	353.4	Land & Land Rights													0
25	354.4	Structures & Improvements													0
26	355.4	Power Generation Equipment													0
27	380.4	Treatment & Disposal Equipment													0
28	381.4	Plant Sewers													0
29	382.4	Outfall Sewer Lines													0
30	389.4	Other Plant & Misc. Equipment													0
31		RECLAIMED WATER TREATMENT PLANT													
32	353.5	Land & Land Rights													0
33	354.5	Structures & Improvements													0
34	355.5	Power Generation Equipment													0
35	371.5	Pumping Equipment													0
36	374.5	Reuse Distribution Reservoirs													0
37	380.5	Treatment & Disposal Equipment													0
38	381.5	Plant Sewers													0
39	389.5	Other Plant & Misc. Equipment													0
40		RECLAIMED WATER DISTRIBUTION PLANT													
41	352.6	Franchises													0
42	353.6	Land & Land Rights													0
43	354.6	Structures & Improvements													0
44	355.6	Power Generation Equipment													0
45	366.6	Reuse Services													0
46	367.6	Reuse Meters & Meter Installations													0
47	371.6	Pumping Equipment													0
48	375.6	Reuse Transmission & Distr. Sys.													0
49	389.6	Other Plant & Misc. Equipment													0
50		GENERAL PLANT													
51	353.7	Land & Land Rights													0
52	354.7	Structures & Improvements													0
53	390.7	Office Furniture & Equipment													0
54	390.71	Computer Equipment													0
55	381.7	Transportation Equipment												55,000	55,000
56	392.7	Stores Equipment													0
57	393.7	Tools, Shop & Garage Equipment													0
58	394.7	Laboratory Equipment													0
59	395.7	Power Operated Equipment													0
60	396.7	Communication Equipment													0
61	397.7	Miscellaneous Equipment													0
62	398.7	Other Tangible Plant													0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	130,500	130,500

Schedule of Sewer Plant in Service By Primary Account- 2006															Florida Public Service Commission		
Retirements-January through December 2006																	
Lake Gibson Estates - Sewer															Schedule: A-6		
Docket No. 060368 - WS															Page: 7 of 8		
Schedule Year Ended: 2006															Preparer: <name>		
Historic [ ] or Projected [x ]																	
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Totals	2006
1		INTANGIBLE PLANT															
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force															0
10	361.2	Collection Sewers - Gravity															0
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers															0
13	364.2	Flow Measuring Devices															0
14	365.2	Flow Measuring Installations															0
15	389.2	Other Plant & Misc. Equipment															0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights															0
18	354.3	Structures & Improvements															0
19	355.3	Power Generation Equipment															0
20	370.3	Receiving Wells															0
21	371.3	Pumping Equipment															0
22	389.3	Other Plant & Misc. Equipment															0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights															0
25	354.4	Structures & Improvements															0
26	355.4	Power Generation Equipment															0
27	380.4	Treatment & Disposal Equipment															0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment															0
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.71	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0

17

Schedule of Sewer Plant in Service By Primary Account- 2006 Adjustments to UPIS-January through December 2006													Florida Public Service Commission			
Lake Gibson Estates - Sewer													Schedule: A-6			
Docket No. 060368 - WS													Page: 8 of 8			
Schedule Year Ended: 2006													Preparer: <name>			
Historic [ ] or Projected [x]																
Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2006																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total Adjusts
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance  
Lake Gibson Estates  
Docket No. 060368-WS  
Schedule Year Ending 12/31/06  
Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-6  
Page: 4 of 5  
Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Sewer Plant in Service by primary account for each month of the intermediate year and the ending balance for the prior year.

Table with columns for Line No., Acct No., Account Name, and months from Prior Year (12/31/05) to Average Balance. Rows include categories like INTANGIBLE PLANT, COLLECTION PLANT, SYSTEM PUMPING PLANT, TREATMENT AND DISPOSAL PLANT, RECLAIMED WATER TREATMENT PLANT, RECLAIMED WATER DISTRIBUTION PLANT, and GENERAL PLANT.

761

Schedule of Sewer Plant in Service By Primary Account - 2007		FWS Properties											Florida Public Service Commission			
CWIP to Plant - Jan through December 2007													Schedule: A.6			
Lake Gibson Estates - Sewer													Page: 6 of 8			
Docket No. 060368 - WS		Explanation: Provide amounts for projects that were physically placed											Preparer: <name>			
Schedule Year Ended: 2007		in service during 2007.														
Historic [ ] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total	(15) 2007
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity								20,000						20,000
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment								5,000						5,000
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	0	0	0	0	5,000	0	20,000	0	0	0	0	25,000

20



Schedule of Sewer Plant in Service By Primary Account- 2007 Retirements-January through December 2007				FWS Properties										Florida Public Service Commission		
				=input field										Schedule: A-6		
Lake Gibson Estates - Sewer														Page: 7 of 8		
Docket No. 060368 - WS				Explanation: Provide Retirements that were physically made during 2007										Preparer: <name>		
Schedule Year Ended: 2007																
Historic [ ] or Projected [x]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

21

Schedule of Sewer Plant in Service By Primary Account- 2007		FWS Properties										Florida Public Service Commission				
Adjustments to UPIS-January through December 2007		-input field										Schedule:	A-6			
Lake Gibson Estates - Sewer		Explanation: Provide Adjustments to UPIS Amendatory Order balances other than changes resulting from CWIP closed to Plan or Retirements for 2007.										Page:	6 of 8			
Docket No. 060368 - WS												Preparer:	<name>			
Schedule Year Ended: 2007																
Historic [ ] or Projected [x ]																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) 2007 Total
1		INTANGIBLE PLANT														0
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														0
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														0
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														0
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														0
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														0
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														0
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

22





Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties								Florida Public Service Commission	
June through December Accum Dep'n Balances per Books- 2004										Schedule:	A-10
Lake Gibson Estates - Sewer		108	6435	FWS	Lake Gibson Estates - Sewer				Page:	2 of 8	
Docket No. 060388 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								Preparer:	<name>
Schedule Year Ended: 2004											
Historic [x] or Projected [ ]											
Line No.	Acct No.	(1) Account Name	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	351.1	Organization									
3	352.1	Franchises									
4	389.1	Other Plant & Misc. Equipment									
5		COLLECTION PLANT									
6	353.2	Land & Land Rights									
7	354.2	Structures & Improvements									
8	355.2	Power Generation Equipment									
9	360.2	Collection Sewers - Force									
10	361.2	Collection Sewers - Gravity									
11	362.2	Special Collecting Structures									
12	363.2	Services to Customers									
13	364.2	Flow Measuring Devices									
14	365.2	Flow Measuring Installations									
15	389.2	Other Plant & Misc. Equipment									
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights									
18	354.3	Structures & Improvements									
19	355.3	Power Generation Equipment									
20	370.3	Receiving Wells									
21	371.3	Pumping Equipment									
22	389.3	Other Plant & Misc. Equipment									
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights									
25	354.4	Structures & Improvements									
26	355.4	Power Generation Equipment									
27	380.4	Treatment & Disposal Equipment									
28	381.4	Plant Sewers									
29	382.4	Outfall Sewer Lines									
30	389.4	Other Plant & Misc. Equipment									
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights									
33	354.5	Structures & Improvements									
34	355.5	Power Generation Equipment									
35	371.5	Pumping Equipment									
36	374.5	Reuse Distribution Reservoirs									
37	380.5	Treatment & Disposal Equipment									
38	381.5	Plant Sewers									
39	389.5	Other Plant & Misc. Equipment									
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises									
42	353.6	Land & Land Rights									
43	354.6	Structures & Improvements									
44	355.6	Power Generation Equipment									
45	366.6	Reuse Services									
46	367.6	Reuse Meters & Meter Installations									
47	371.6	Pumping Equipment									
48	375.6	Reuse Transmission & Distr. Sys.									
49	389.6	Other Plant & Misc. Equipment									
50		GENERAL PLANT									
51	353.7	Land & Land Rights									
52	354.7	Structures & Improvements									
53	390.7	Office Furniture & Equipment									
54	390.71	Computer Equipment									
55	391.7	Transportation Equipment									
56	392.7	Stores Equipment									
57	393.7	Tools, Shop & Garage Equipment									
58	394.7	Laboratory Equipment									
59	395.7	Power Operated Equipment									
60	396.7	Communication Equipment									
61	397.7	Miscellaneous Equipment									
62	398.7	Other Tangible Plant									
63		TOTAL	0	0	0	0	0	0	0		

Schedule of Sewer Accumulated Depreciation By Primary Account- 2005												Florida Public Service Commission				
Monthly Accumulated Depreciation Balances- per books- 2005												Schedule:	A-10			
Lake Gibson Estates - Sewer		108	6435	FWS	Lake Gibson Estates - Sewer							Page:	2 of 8			
Docket No. 060368 - WS		Explanation: Provide Accumulated Depreciation balances by account for the period										Preparer:	<name>			
Schedule Year Ended: 2005		beginning 12/31/04 through 12/31/05, and 13 month average for 2005														
Historic [x] or Projected [ ]																
Line No.	Acct No.	(1) Account Name	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0													0
3	352.1	Franchises	0													0
4	389.1	Other Plant & Misc. Equipment	0													0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0													0
7	354.2	Structures & Improvements	0													0
8	355.2	Power Generation Equipment	0													0
9	360.2	Collection Sewers - Force	0													0
10	361.2	Collection Sewers - Gravity	0													0
11	362.2	Special Collecting Structures	0													0
12	363.2	Services to Customers	0													0
13	364.2	Flow Measuring Devices	0													0
14	365.2	Flow Measuring Installations	0													0
15	389.2	Other Plant & Misc. Equipment	0													0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0													0
18	354.3	Structures & Improvements	0													0
19	355.3	Power Generation Equipment	0													0
20	370.3	Receiving Wells	0													0
21	371.3	Pumping Equipment	0													0
22	389.3	Other Plant & Misc. Equipment	0													0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0													0
25	354.4	Structures & Improvements	0													0
26	355.4	Power Generation Equipment	0													0
27	380.4	Treatment & Disposal Equipment	0													0
28	381.4	Plant Sewers	0													0
29	382.4	Outfall Sewer Lines	0													0
30	389.4	Other Plant & Misc. Equipment	0													0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0													0
33	354.5	Structures & Improvements	0													0
34	355.5	Power Generation Equipment	0													0
35	371.5	Pumping Equipment	0													0
36	374.5	Reuse Distribution Reservoirs	0													0
37	380.5	Treatment & Disposal Equipment	0													0
38	381.5	Plant Sewers	0													0
39	389.5	Other Plant & Misc. Equipment	0													0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0													0
42	353.6	Land & Land Rights	0													0
43	354.6	Structures & Improvements	0													0
44	355.6	Power Generation Equipment	0													0
45	366.6	Reuse Services	0													0
46	367.6	Reuse Meters & Meter Installations	0													0
47	371.6	Pumping Equipment	0													0
48	375.6	Reuse Transmission & Distr. Sys.	0													0
49	389.6	Other Plant & Misc. Equipment	0													0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0													0
52	354.7	Structures & Improvements	0													0
53	390.7	Office Furniture & Equipment	0													0
54	390.71	Computer Equipment	0													0
55	391.7	Transportation Equipment	0													0
56	392.7	Stores Equipment	0													0
57	393.7	Tools, Shop & Garage Equipment	0													0
58	394.7	Laboratory Equipment	0													0
59	395.7	Power Operated Equipment	0													0
60	396.7	Communication Equipment	0													0
61	397.7	Miscellaneous Equipment	0													0
62	398.7	Other Tangible Plant	0													0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

752



Schedule of Sewer Accumulated Depreciation By Primary Account - 2006						
Monthly Accumulated Depreciation Balances - per books - 2006						
		108	6435	FWS	Lake Gibson Estates - Sewer	
Docket No. 060388 - Sewer		Explanation: Provide Accumulated Depreciation balances by account for the per				
Schedule Year Ended: 2006		Beginning 12/31/05 through 12/31/06, and 13 month averages for 2006				
Historic [ ] or Projected [x]						
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)
Account Name		12/31/05	01/31/06	02/28/06	03/31/06	04/30/06
						(7)
1	INTANGIBLE PLANT					Linked
2	351.1 Organization	0				0
3	352.1 Franchises	0				925
4	389.1 Other Plant & Misc. Equipment	0				0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0				0
7	354.2 Structures & Improvements	0				0
8	355.2 Power Generation Equipment	0				0
9	360.2 Collection Sewers - Force	0				74,672
10	361.2 Collection Sewers - Gravity	0				83,186
11	362.2 Special Collecting Structures	0				0
12	363.2 Services to Customers	0				0
13	364.2 Flow Measuring Devices	0				16,333
14	365.2 Flow Measuring Installations	0				16,928
15	389.2 Other Plant & Misc. Equipment	0				0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0				0
18	354.3 Structures & Improvements	0				1,203
19	355.3 Power Generation Equipment	0				0
20	370.3 Receiving Wells	0				16,892
21	371.3 Pumping Equipment	0				192
22	389.3 Other Plant & Misc. Equipment	0				228,883
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0				0
25	354.4 Structures & Improvements	0				0
26	355.4 Power Generation Equipment	0				0
27	360.4 Treatment & Disposal Equipment	0				825
28	381.4 Plant Sewers	0				32,086
29	382.4 Outfall Sewer Lines	0				0
30	389.4 Other Plant & Misc. Equipment	0				0
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	0				0
33	354.5 Structures & Improvements	0				0
34	355.5 Power Generation Equipment	0				0
35	371.5 Pumping Equipment	0				17,054
36	374.5 Reuse Distribution Reservoirs	0				0
37	380.5 Treatment & Disposal Equipment	0				0
38	381.5 Plant Sewers	0				0
39	389.5 Other Plant & Misc. Equipment	0				0
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	0				0
42	353.6 Land & Land Rights	0				0
43	354.6 Structures & Improvements	0				0
44	355.6 Power Generation Equipment	0				0
45	366.6 Reuse Services	0				0
46	367.6 Reuse Meters & Meter Installations	0				0
47	371.6 Pumping Equipment	0				0
48	375.6 Reuse Transmission & Distr. Sys.	0				0
49	389.6 Other Plant & Misc. Equipment	0				0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	0				0
52	354.7 Structures & Improvements	0				0
53	390.7 Office Furniture & Equipment	0				4,093
54	390.71 Computer Equipment	0				0
55	391.7 Transportation Equipment	0				0
56	392.7 Stores Equipment	0				0
57	393.7 Tools, Shop & Garage Equipment	0				3,332
58	394.7 Laboratory Equipment	0				76
59	395.7 Power Operated Equipment	0				375
60	396.7 Communication Equipment	0				0
61	397.7 Miscellaneous Equipment	0				(418)
62	398.7 Other Tangible Plant	0				0
63	TOTAL	0	0	0	0	496,635



**Schedule of Water and Sewer Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

Schedule: A-8  
Page: 2 of 2  
Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	210,529	331,513
	2004		
46	Additions	10,013	52,351
47	Retirements	(437)	0
48	Adjustments	0	0
49	12/31/04 Balance	220,105	383,864
	2005		
50	Additions	19,140	104,759
51	Retirements	(9,812)	(27,880)
52	Adjustments	331	125
53	12/31/05 Balance	229,763	460,868
	2006		
54	Additions	20,686	105,536
55	Retirements	(5,691)	0
56	Adjustments	2,417	917
57	12/31/06 Balance	247,175	567,320
	2007		
58	Additions	21,824	111,596
59	Retirements	(6,144)	0
60	Adjustments	6,744	2,558
61	12/31/07 Balance	269,600	681,475

Supporting Schedules: A-9, A-10 (pp 2-5)

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Amendatory Order Balances as of 6/30/04									Schedule:	A-10	
		=input field							Page:	5 of 8	
Lake Gibson Estates - Sewer									Preparer:	<name>	
Docket No. 060368 - WS		Explanation: Provide Accum Depn balances by account for the period beginning									
Schedule Year Ended: 2004		6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.									
Historic [x] or Projected [ ]		The balances as of 6/30/04 should be from the PSC's Amendatory Order issued February 27, 2006.									
Line No.	Acct No.	(1) AccountName	(2) Prior Year 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0	0	0	0	0	0		
3	352.1	Franchises	865	865	865	865	865	865	865		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0	0	0	0	0	0		
7	354.2	Structures & Improvements	158	158	158	158	158	158	158		
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0		
9	360.2	Collection Sewers - Force	69,805	69,805	69,805	69,805	69,805	69,805	69,805		
10	361.2	Collection Sewers - Gravity	59,174	59,174	59,174	59,174	59,174	59,174	59,174		
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0		
12	363.2	Services to Customers	15,324	15,324	15,324	15,324	15,324	15,324	15,324		
13	364.2	Flow Measuring Devices	10,457	10,457	10,457	10,457	10,457	10,457	10,457		
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0	0	0	0		
18	354.3	Structures & Improvements	0	0	0	0	0	0	0		
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0		
20	370.3	Receiving Wells	13,633	13,633	13,633	13,633	13,633	13,633	13,633		
21	371.3	Pumping Equipment	6,413	6,413	6,413	6,413	6,413	6,413	6,413		
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0	0	0	0	0	0		
25	354.4	Structures & Improvements	0	0	0	0	0	0	0		
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0		
27	380.4	Treatment & Disposal Equipment	512	512	512	512	512	512	512		
28	381.4	Plant Sewers	21,149	21,149	21,149	21,149	21,149	21,149	21,149		
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0		
30	389.4	Other Plant & Misc. Equipment	127,801	127,801	127,801	127,801	127,801	127,801	127,801		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0	0	0	0		
33	354.5	Structures & Improvements	0	0	0	0	0	0	0		
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0		
35	371.5	Pumping Equipment	0	0	0	0	0	0	0		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0		
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0		
38	381.5	Plant Sewers	0	0	0	0	0	0	0		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0	0	0	0		
42	353.6	Land & Land Rights	0	0	0	0	0	0	0		
43	354.6	Structures & Improvements	0	0	0	0	0	0	0		
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0		
45	366.6	Reuse Services	0	0	0	0	0	0	0		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0		
47	371.6	Pumping Equipment	0	0	0	0	0	0	0		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0		
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0	0	0	0		
52	354.7	Structures & Improvements	0	0	0	0	0	0	0		
53	390.7	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093		
54	390.71	Computer Equipment	0	0	0	0	0	0	0		
55	391.7	Transportation Equipment	0	0	0	0	0	0	0		
56	392.7	Stores Equipment	0	0	0	0	0	0	0		
57	393.7	Tools, Shop & Garage Equipment	2,196	2,196	2,196	2,196	2,196	2,196	2,196		
58	394.7	Laboratory Equipment	47	47	47	47	47	47	47		
59	395.7	Power Operated Equipment	375	375	375	375	375	375	375		
60	396.7	Communication Equipment	0	0	0	0	0	0	0		
61	397.7	Miscellaneous Equipment	(489)	(489)	(489)	(489)	(489)	(489)	(489)		
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0		
63		TOTAL	331,513	331,513	331,513	331,513	331,513	331,513	331,513		

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Adjusted UPIS Balances- June through December Balances for Depn Exp Calc									Schedule:	A-10	
Lake Gibson Estates - Sewer		Explanation: Provide Adjusted UPIS balances by account for the period beginning							Page:	UPIS 4 of 8	
Docket No. 060368 - WS		6/30/04 through the year ended 12/31/04							Preparer:	<name>	
Schedule Year Ended: 2004											
Historic [x] or Projected [ ]											
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	AccountName	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04			
1	INTANGIBLE PLANT										
2	351.1 Organization	0	0	0	0	0	0	0			
3	352.1 Franchises	1,527	1,527	1,527	1,527	1,527	1,527	1,527			
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	6,700	6,700	6,700	6,700	6,700	6,700	6,700			
7	354.2 Structures & Improvements	21,110	21,110	21,110	21,110	21,110	21,110	21,110			
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0			
9	360.2 Collection Sewers - Force	95,990	95,990	95,990	95,990	95,990	95,990	95,990			
10	361.2 Collection Sewers - Gravity	672,671	672,671	672,671	672,671	672,671	672,671	672,671			
11	362.2 Special Collecting Structures	0	0	0	0	0	0	0			
12	363.2 Services to Customers	24,211	24,211	24,211	24,211	24,211	24,211	24,211			
13	364.2 Flow Measuring Devices	20,431	20,431	20,431	20,431	20,431	20,431	20,431			
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0			
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
16	SYSTEM PUMPING PLANT										
17	353.3 Land & Land Rights	0	0	0	0	0	0	0			
18	354.3 Structures & Improvements	0	0	0	0	0	0	0			
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0			
20	370.3 Receiving Wells	61,747	61,747	61,747	61,747	61,747	61,747	61,747			
21	371.3 Pumping Equipment	120,949	120,949	120,949	120,949	120,949	120,949	120,949			
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
23	TREATMENT AND DISPOSAL PLANT										
24	353.4 Land & Land Rights	6,556	6,556	6,556	6,556	6,556	6,556	6,556			
25	354.4 Structures & Improvements	0	0	0	0	0	0	0			
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0			
27	380.4 Treatment & Disposal Equipment	3,557	3,557	3,557	3,557	3,557	3,557	3,557			
28	381.4 Plant Sewers	241,717	241,717	241,717	241,717	241,717	241,717	241,717			
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0			
30	389.4 Other Plant & Misc. Equipment	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941			
31	RECLAIMED WATER TREATMENT PLANT										
32	353.5 Land & Land Rights	0	0	0	0	0	0	0			
33	354.5 Structures & Improvements	0	0	0	0	0	0	0			
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0			
35	371.5 Pumping Equipment	0	0	0	0	0	0	0			
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0			
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0			
38	381.5 Plant Sewers	0	0	0	0	0	0	0			
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
40	RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6 Franchises	0	0	0	0	0	0	0			
42	353.6 Land & Land Rights	0	0	0	0	0	0	0			
43	354.6 Structures & Improvements	0	0	0	0	0	0	0			
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0			
45	366.6 Reuse Services	0	0	0	0	0	0	0			
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0			
47	371.6 Pumping Equipment	0	0	0	0	0	0	0			
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0			
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0			
50	GENERAL PLANT										
51	353.7 Land & Land Rights	0	0	0	0	0	0	0			
52	354.7 Structures & Improvements	0	0	0	0	0	0	0			
53	390.7 Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093			
54	390.71 Computer Equipment	0	0	0	0	0	0	0			
55	391.7 Transportation Equipment	0	0	0	0	0	0	0			
56	392.7 Stores Equipment	0	0	0	0	0	0	0			
57	393.7 Tools, Shop & Garage Equipment	10,666	10,666	10,666	10,666	10,666	10,666	10,666			
58	394.7 Laboratory Equipment	272	272	272	272	272	272	272			
59	395.7 Power Operated Equipment	375	375	375	375	375	375	375			
60	396.7 Communication Equipment	0	0	0	0	0	0	0			
61	397.7 Miscellaneous Equipment	437	437	437	437	437	437	437			
62	398.7 Other Tangible Plant	0	0	0	0	0	0	0			
63	TOTAL	2,441,950	2,441,950	2,441,950	2,441,950	2,441,950	2,441,950	2,441,950			

29

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							
Depreciation Rates for Sewer Accounts- 2004									
Lake Gibson Estates - Sewer		This Schedule shows the Commission Authorized Depreciation rates for 2004							
Docket No. 060368 - WS									
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Line No.	Acct No.	(1) Account Name	(2) Annual Rate	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04
1		INTANGIBLE PLANT							
2	351.1	Organization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	352.1	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
4	389.1	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
5		COLLECTION PLANT							
6	353.2	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	354.2	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
8	355.2	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	360.2	Collection Sewers - Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
10	361.2	Collection Sewers - Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
11	362.2	Special Collecting Structures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	363.2	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
13	364.2	Flow Measuring Devices	20.00%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%
14	365.2	Flow Measuring Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15	389.2	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
16		SYSTEM PUMPING PLANT							
17	353.3	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	354.3	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
19	355.3	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
20	370.3	Receiving Wells	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
21	371.3	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
22	389.3	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
23		TREATMENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25	354.4	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
26	355.4	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	380.4	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
28	381.4	Plant Sewers	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
29	382.4	Outfall Sewer Lines	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30	389.4	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
31		RECLAIMED WATER TREATMENT PLANT							
32	353.5	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
33	354.5	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
34	355.5	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
35	371.5	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
36	374.5	Reuse Distribution Reservoirs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	380.5	Treatment & Disposal Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
38	381.5	Plant Sewers	2.86%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
39	389.5	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
40		RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	2.50%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%
42	353.6	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	354.6	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
44	355.6	Power Generation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	366.6	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	367.6	Reuse Meters & Meter Installations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	371.6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
48	375.6	Reuse Transmission & Distr. Sys.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
49	389.6	Other Plant & Misc. Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
50		GENERAL PLANT							
51	353.7	Land & Land Rights		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	354.7	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%
53	390.7	Office Furniture & Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
54	390.71	Computer Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55	391.7	Transportation Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
56	392.7	Stores Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	393.7	Tools, Shop & Garage Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	394.7	Laboratory Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	395.7	Power Operated Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60	396.7	Communication Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
61	397.7	Miscellaneous Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
62	398.7	Other Tangible Plant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
63		TOTAL							

30

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Depreciation Expense- July through December 2004									Schedule:	A-10
Lake Gibson Estates - Sewer									Page:	6 of 8
Docket No. 060368 - WS									Preparer:	<name>
Schedule Year Ended: 2004		Explanation: Provide monthly Depreciation Expense for 2004								
Historic [x] or Projected [ ]										
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	AccountName	July	Aug	Sep	Oct	Nov	Dec			
1	INTANGIBLE PLANT									
2	351.1 Organization	0	0	0	0	0	0			
3	352.1 Franchises	3	3	3	3	3	3			
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0			
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0	0	0			
7	354.2 Structures & Improvements	55	55	55	55	55	55			
8	355.2 Power Generation Equipment	0	0	0	0	0	0			
9	360.2 Collection Sewers - Force	266	266	266	266	266	266			
10	361.2 Collection Sewers - Gravity	1,244	1,244	1,244	1,244	1,244	1,244			
11	362.2 Special Collecting Structures	0	0	0	0	0	0			
12	363.2 Services to Customers	53	53	53	53	53	53			
13	364.2 Flow Measuring Devices	341	341	341	341	341	341			
14	365.2 Flow Measuring Installations	0	0	0	0	0	0			
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0			
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	0	0	0	0	0	0			
18	354.3 Structures & Improvements	0	0	0	0	0	0			
19	355.3 Power Generation Equipment	0	0	0	0	0	0			
20	370.3 Receiving Wells	286	286	286	286	286	286			
21	371.3 Pumping Equipment	560	560	560	560	560	560			
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0			
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	0	0	0	0	0	0			
25	354.4 Structures & Improvements	0	0	0	0	0	0			
26	355.4 Power Generation Equipment	0	0	0	0	0	0			
27	380.4 Treatment & Disposal Equipment	16	16	16	16	16	16			
28	381.4 Plant Sewers	576	576	576	576	576	576			
29	382.4 Outfall Sewer Lines	0	0	0	0	0	0			
30	389.4 Other Plant & Misc. Equipment	5,323	5,323	5,323	5,323	5,323	5,323			
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	0	0	0	0	0	0			
33	354.5 Structures & Improvements	0	0	0	0	0	0			
34	355.5 Power Generation Equipment	0	0	0	0	0	0			
35	371.5 Pumping Equipment	0	0	0	0	0	0			
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0			
37	380.5 Treatment & Disposal Equipment	0	0	0	0	0	0			
38	381.5 Plant Sewers	0	0	0	0	0	0			
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0			
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	0	0	0	0	0	0			
42	353.6 Land & Land Rights	0	0	0	0	0	0			
43	354.6 Structures & Improvements	0	0	0	0	0	0			
44	355.6 Power Generation Equipment	0	0	0	0	0	0			
45	366.6 Reuse Services	0	0	0	0	0	0			
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0			
47	371.6 Pumping Equipment	0	0	0	0	0	0			
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0			
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0			
50	GENERAL PLANT									
51	353.7 Land & Land Rights	0	0	0	0	0	0			
52	354.7 Structures & Improvements	0	0	0	0	0	0			
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0			
54	390.71 Computer Equipment	0	0	0	0	0	0			
55	391.7 Transportation Equipment	0	0	0	0	0	0			
56	392.7 Stores Equipment	0	0	0	0	0	0			
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0			
58	394.7 Laboratory Equipment	0	0	0	0	0	0			
59	395.7 Power Operated Equipment	0	0	0	0	0	0			
60	396.7 Communication Equipment	0	0	0	0	0	0			
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0			
62	398.7 Other Tangible Plant	0	0	0	0	0	0			
63	TOTAL	8,725	8,725	8,725	8,725	8,725	8,725	52,351		

Line	Acct	No.	AccountName	FWS Properties				Schedule:	Page:	Preparer:	Name:	Historic [x] or Projected [ ]
				(1)	(2)	(3)	(4)					
1			INTANGIBLE PLANT									
2			Organization									
3			352.1 Franchises									
4			Other Plant & Misc. Equipment									
5			COLLECTION PLANT									
6			Land & Land Rights									
7			Structures & Improvements									
8			Power Generation Equipment									
9			Collection Sewers - Force									
10			Collection Sewers - Gravity									
11			Special Collecting Structures									
12			Services to Customers									
13			Flow Measuring Devices									
14			Flow Measuring Installations									
15			Other Plant & Misc. Equipment									
16			SYSTEM PUMPING PLANT									
17			Land & Land Rights									
18			Structures & Improvements									
19			Power Generation Equipment									
20			Receiving Wells									
21			Pumping Equipment									
22			Other Plant & Misc. Equipment									
23			TREATMENT AND DISPOSAL PLANT									
24			Land & Land Rights									
25			Structures & Improvements									
26			Power Generation Equipment									
27			Treatment & Disposal Equipment									
28			Plant Sewers									
29			Outfall Sewer Lines									
30			Other Plant & Misc. Equipment									
31			RECLAIMED WATER TREATMENT PLANT									
32			Land & Land Rights									
33			Structures & Improvements									
34			Power Generation Equipment									
35			Pumping Equipment									
36			Reuse Distribution Reservoirs									
37			Treatment & Disposal Equipment									
38			Plant Sewers									
39			Other Plant & Misc. Equipment									
40			RECLAIMED WATER DISTRIBUTION PLANT									
41			Franchises									
42			Land & Land Rights									
43			Structures & Improvements									
44			Power Generation Equipment									
45			Reuse Services									
46			Reuse Meters & Meter Installations									
47			Pumping Equipment									
48			Reuse Transmission & Distr. Sys									
49			Other Plant & Misc. Equipment									
50			GENERAL PLANT									
51			Land & Land Rights									
52			Structures & Improvements									
53			Office Furniture & Equipment									
54			Computer Equipment									
55			Transportation Equipment									
56			Stores Equipment									
57			Tools, Shop & Garage Equipment									
58			Laboratory Equipment									
59			Power Operated Equipment									
60			Communication Equipment									
61			Miscellaneous Equipment									
62			Other Tangible Plant									
63			TOTAL									

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004

FWS Properties

Florida Public Service Commission

Retirements - July through December 2004

Lake Gibson Estates - Sewer

Explanation: Provide Retirements that were physically made after the date of Acquisition: 6/30/04

Schedule: A-10  
Page: 7 of 8  
Preparer: <name>

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission		
Adjustments to Accumulated Depreciation-July through December 2004									Schedule:	A-10	
Lake Gibson Estates - Sewer		=input field							Page:	8 of 8	
Docket No. 060368 - WS		Explanation: Provide Adjustments to the Accumulated Depreciation Balances in							Preparer:	<name>	
Schedule Year Ended: 2004		Amendatory Order other than changes resulting from Depreciation Expense,									
Historic [x] or Projected [ ]		or Plant Retirements.									
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	AccountName	Jul	Aug	Sep	Oct	Nov	Dec				
1	INTANGIBLE PLANT										
2	351.1 Organization										
3	352.1 Franchises										
4	389.1 Other Plant & Misc. Equipment										
5	COLLECTION PLANT										
6	353.2 Land & Land Rights										
7	354.2 Structures & Improvements										
8	355.2 Power Generation Equipment										
9	360.2 Collection Sewers - Force										
10	361.2 Collection Sewers - Gravity										
11	362.2 Special Collecting Structures										
12	363.2 Services to Customers										
13	364.2 Flow Measuring Devices										
14	365.2 Flow Measuring Installations										
15	389.2 Other Plant & Misc. Equipment										
16	SYSTEM PUMPING PLANT										
17	353.3 Land & Land Rights										
18	354.3 Structures & Improvements										
19	355.3 Power Generation Equipment										
20	370.3 Receiving Wells										
21	371.3 Pumping Equipment										
22	389.3 Other Plant & Misc. Equipment										
23	TREATMENT AND DISPOSAL PLANT										
24	353.4 Land & Land Rights										
25	354.4 Structures & Improvements										
26	355.4 Power Generation Equipment										
27	380.4 Treatment & Disposal Equipment										
28	381.4 Plant Sewers										
29	382.4 Outfall Sewer Lines										
30	389.4 Other Plant & Misc. Equipment										
31	RECLAIMED WATER TREATMENT PLANT										
32	353.5 Land & Land Rights										
33	354.5 Structures & Improvements										
34	355.5 Power Generation Equipment										
35	371.5 Pumping Equipment										
36	374.5 Reuse Distribution Reservoirs										
37	380.5 Treatment & Disposal Equipment										
38	381.5 Plant Sewers										
39	389.5 Other Plant & Misc. Equipment										
40	RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6 Franchises										
42	353.6 Land & Land Rights										
43	354.6 Structures & Improvements										
44	355.6 Power Generation Equipment										
45	366.6 Reuse Services										
46	367.6 Reuse Meters & Meter Installations										
47	371.6 Pumping Equipment										
48	375.6 Reuse Transmission & Distr. Sys.										
49	389.6 Other Plant & Misc. Equipment										
50	GENERAL PLANT										
51	353.7 Land & Land Rights										
52	354.7 Structures & Improvements										
53	390.7 Office Furniture & Equipment										
54	390.71 Computer Equipment										
55	391.7 Transportation Equipment										
56	392.7 Stores Equipment										
57	393.7 Tools, Shop & Garage Equipment										
58	394.7 Laboratory Equipment										
59	395.7 Power Operated Equipment										
60	396.7 Communication Equipment										
61	397.7 Miscellaneous Equipment										
62	398.7 Other Tangible Plant										
63	TOTAL		0	0	0	0	0	0	0		

33

Schedule of Sewer Accumulated Depreciation By Primary Account- 2004		FWS Properties							Florida Public Service Commission	
Adjusted Accumulated Depreciation Balances- June through December 2004									Schedule:	A-10
Lake Gibson Estates - Sewer		Explanation: Provide Adjusted Accum Depn balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							Page:	4 of 8
Docket No. 060368 - WS									Preparer:	<name>
Schedule Year Ended: 2004										
Historic [x] or Projected [ ]										
Line No.	Acct No.	(1) AccountName	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
1		INTANGIBLE PLANT								
2	351.1	Organization	0	0	0	0	0	0	0	
3	352.1	Franchises	865	868	871	875	878	881	884	
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
5		COLLECTION PLANT								
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	
7	354.2	Structures & Improvements	158	213	268	323	378	433	485	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	
9	360.2	Collection Sewers - Force	69,805	70,071	70,338	70,604	70,870	71,137	71,403	
10	361.2	Collection Sewers - Gravity	59,174	60,418	61,663	62,907	64,152	65,396	66,641	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	
12	363.2	Services to Customers	15,324	15,377	15,430	15,483	15,536	15,589	15,642	
13	364.2	Flow Measuring Devices	10,457	10,798	11,138	11,479	11,819	12,160	12,500	
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
16		SYSTEM PUMPING PLANT								
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	
20	370.3	Receiving Wells	13,633	13,919	14,205	14,491	14,777	15,063	15,350	
21	371.3	Pumping Equipment	6,413	6,973	7,534	8,094	8,655	9,215	9,775	
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
23		TREATMENT AND DISPOSAL PLANT								
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	
27	380.4	Treatment & Disposal Equipment	512	528	545	561	578	594	611	
28	381.4	Plant Sewers	21,149	21,725	22,301	22,877	23,453	24,029	24,606	
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	
30	389.4	Other Plant & Misc. Equipment	127,801	133,124	138,448	143,771	149,095	154,418	159,742	
31		RECLAIMED WATER TREATMENT PLANT								
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	
38	381.5	Plant Sewers	0	0	0	0	0	0	0	
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6	Franchises	0	0	0	0	0	0	0	
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	
45	366.6	Reuse Services	0	0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	
50		GENERAL PLANT								
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	
53	390.7	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	2,196	2,196	2,196	2,196	2,196	2,196	2,196	
58	394.7	Laboratory Equipment	47	47	47	47	47	47	47	
59	395.7	Power Operated Equipment	375	375	375	375	375	375	375	
60	396.7	Communication Equipment	0	0	0	0	0	0	0	
61	397.7	Miscellaneous Equipment	(489)	(489)	(489)	(489)	(489)	(489)	(489)	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	
63		TOTAL	331,513	340,238	348,963	357,688	366,414	375,139	383,864	

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Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission			
Depreciation Expense- 2005													Schedule:	A-10		
Lake Gibson Estates - Sewer													Page:	6 of 8		
Docket No. 060368 - WS													Preparer:	<name>		
Schedule Year Ended: 2005													Explanation: Provide the monthly Depreciation Expense for 2005			
Historic [x] or Projected [ ]																
Line No.	Acct No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End	Dec	2005 Total
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	3	3	3	3	3	3	3	3	3	3	3	3	3	38
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	55	55	55	55	55	55	55	55	55	55	55	55	55	661
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	266	266	266	266	266	266	266	266	266	266	266	266	266	3,196
10	361.2	Collection Sewers - Gravity	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,266	14,955
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	53	53	53	53	53	53	53	53	53	53	53	53	53	637
13	364.2	Flow Measuring Devices	341	341	341	341	341	341	341	341	341	341	341	341	341	4,086
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	286	286	286	286	286	286	286	286	286	286	286	286	286	3,433
21	371.3	Pumping Equipment	560	560	560	560	560	565	565	565	565	565	565	565	565	6,760
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	16	16	16	16	16	16	16	16	16	16	16	16	16	198
28	381.4	Plant Sewers	576	576	576	576	576	576	576	576	576	576	576	576	576	6,913
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	63,881
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	8,725	8,725	8,725	8,725	8,725	8,730	8,730	8,730	8,730	8,730	8,730	8,752	104,759	

37



Schedule of Sewer Accumulated Depreciation By Primary Account- 2005													Florida Public Service Commission				
Adjustments to Accumulated Depreciation-2005																	
Lake Gibson Estates - Sewer													Schedule: A-10				
Docket No. 060368 - WS													Page: 8 of 8				
Schedule Year Ended: 2005													Preparer: <name>				
Historic [x] or Projected [ ]																	
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Amendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.																	
=input field																	
Line No.	Acct No.	AccountName	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Test Year End	(14) Dec	(15) Total
1		INTANGIBLE PLANT															
2	351.1	Organization															0
3	352.1	Franchises															0
4	389.1	Other Plant & Misc. Equipment															0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights															0
7	354.2	Structures & Improvements															0
8	355.2	Power Generation Equipment															0
9	360.2	Collection Sewers - Force															0
10	361.2	Collection Sewers - Gravity															0
11	362.2	Special Collecting Structures															0
12	363.2	Services to Customers															0
13	364.2	Flow Measuring Devices															0
14	365.2	Flow Measuring Installations															0
15	389.2	Other Plant & Misc. Equipment															0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights															0
18	354.3	Structures & Improvements															0
19	355.3	Power Generation Equipment															0
20	370.3	Receiving Wells															0
21	371.3	Pumping Equipment															0
22	389.3	Other Plant & Misc. Equipment															0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights															0
25	354.4	Structures & Improvements															0
26	355.4	Power Generation Equipment															0
27	380.4	Treatment & Disposal Equipment															0
28	381.4	Plant Sewers															0
29	382.4	Outfall Sewer Lines															0
30	389.4	Other Plant & Misc. Equipment															0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights															0
33	354.5	Structures & Improvements															0
34	355.5	Power Generation Equipment															0
35	371.5	Pumping Equipment															0
36	374.5	Reuse Distribution Reservoirs															0
37	380.5	Treatment & Disposal Equipment															0
38	381.5	Plant Sewers															0
39	389.5	Other Plant & Misc. Equipment															0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises															0
42	353.6	Land & Land Rights															0
43	354.6	Structures & Improvements															0
44	355.6	Power Generation Equipment															0
45	366.6	Reuse Services															0
46	367.6	Reuse Meters & Meter Installations															0
47	371.6	Pumping Equipment															0
48	375.6	Reuse Transmission & Distr. Sys.															0
49	389.6	Other Plant & Misc. Equipment															0
50		GENERAL PLANT															
51	353.7	Land & Land Rights															0
52	354.7	Structures & Improvements															0
53	390.7	Office Furniture & Equipment															0
54	390.71	Computer Equipment															0
55	391.7	Transportation Equipment															0
56	392.7	Stores Equipment															0
57	393.7	Tools, Shop & Garage Equipment															0
58	394.7	Laboratory Equipment															0
59	395.7	Power Operated Equipment															0
60	396.7	Communication Equipment															0
61	397.7	Miscellaneous Equipment															0
62	398.7	Other Tangible Plant															0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

63



Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Lake Gibson Estates

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Explanation: Provide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

Table with 16 columns: Line No., Acct No., Account Name, (1) Prior Year 12/31/04, (2) Jan, (3) Feb, (4) Mar, (5) Apr, (6) May, (7) Jun, (8) Jul, (9) Aug, (10) Sep, (11) Oct, (12) Nov, (13) Dec, (14) Average Balance. Rows include categories like INTANGIBLE PLANT, COLLECTION PLANT, SYSTEM PUMPING PLANT, TREATMENT AND DISPOSAL PLANT, RECLAIMED WATER TREATMENT PLANT, RECLAIMED WATER DISTRIBUTION PLANT, and GENERAL PLANT.

407







43

Line No.	Account Name	Schedule of Sewer Accumulated Depreciation By Primary Account - 2006											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0
2	351.1 Franchises	3	3	3	3	3	3	3	3	3	3	3	3
3	351.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
4	359.1	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	55	55	55	55	55	55	55	55	55	55	55	55
8	350.2 Collection Sewers - Force	256	256	256	256	256	256	256	256	256	256	256	256
9	350.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0
10	351.2 Collection Sewers - Gravity	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266
11	352.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0
12	353.2 Services to Customers	53	53	53	53	53	53	53	53	53	53	53	53
13	354.2 Flow Measuring Devices	341	341	341	341	341	341	341	341	341	341	341	341
14	355.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0
16	359.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3 Receiving Vahs	286	286	286	286	286	286	286	286	286	286	286	286
21	371.3 Pumping Equipment	565	565	565	565	565	565	565	565	565	565	565	565
22	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0
23	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
24	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4 Treatment & Disposal Equipment	16	16	16	16	16	16	16	16	16	16	16	16
28	391.4 Plant Sewers	576	576	576	576	576	576	576	576	576	576	576	576
29	392.4 Other Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0
30	399.4 Other Plant & Misc. Equipment	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323	5,323
31	RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0
32	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0
37	370.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0
39	399.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
45	356.6 Reuse Networks & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0
46	357.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0
51	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Trenching Equipment	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7 Trenching Equipment	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Communications Equipment	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0
62	399.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL	105,536	105,536	105,536	105,536	105,536	105,536	105,536	105,536	105,536	105,536	105,536	105,536

Schedule of Sewer Accumulated Depreciation By Primary Account - 2006  
 Lake Gibson Estates - Sewer  
 Docket No. 060368 - WS  
 Schedule Year Ended: 2006  
 Historic [I or Projected] X  
 Explanation: Provide the monthly Depreciation Expenses for 2006  
 Schedule: A-10  
 Prepared: 6 of 8  
 Florida Public Service Commission



Schedule of Sewer Accumulated Depreciation By Primary Account - 2006													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2006																
Lake Gibson Estates - Sewer													Schedule: A-10			
Docket No. 060358 - WS													Page: 8 of 8			
Schedule Year Ended: 2006													Preparer: <-name>			
Historic FI or Projected I'd																
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in Ammendatory Order other than changes resulting from Depreciation Expense, or Plant Retirements.																
Line No.	Acct No.	(1) AccountName	(2)	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Total
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0

57











Schedule of Sewer Accumulated Depreciation By Primary Account - 2007													Florida Public Service Commission					
Depreciation Expense - 2007													Schedule: A-10					
Lake Gibson Estates - Sewer													Page: 6 of 8					
Decided No. 060388 - WS													Preparer: <name>					
Schedule Year End: 2007																		
Districts 11 or Projected [X]																		
Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total			
1		INTANGIBLE PLANT																
2	351.1	Depreciation																
3	352.1	Franchise	3	3	3	3	3	3	3	3	3	3	3	3	3	3	98	
4	389.1	Other Plant & Misc. Equipment																
5		COLLECTION PLANT																
6	354.2	Land & Land Rights																
7	354.2	Structures & Improvements	62	62	62	62	62	62	62	62	62	62	62	62	62	62	750	
8	355.2	Sewer Generation Equipment																
9	356.2	Collection Sewers - Force	266	266	266	266	266	266	266	266	266	266	266	266	266	266	3,196	
10	361.2	Collection Sewers - Gravity	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	17,011	
11	362.2	Social Collecting Structures																
12	363.2	Flow Measuring Devices	51	51	51	51	51	51	51	51	51	51	51	51	51	51	637	
13	364.2	Flow Measuring Devices																
14	365.2	Flow Measuring Installations																
15	369.2	Other Plant & Misc. Equipment																
16		SYSTEM PUMPING PLANT																
17	353.3	Land & Land Rights																
18	353.3	Structures & Improvements																
19	353.3	Sewer Generation Equipment																
20	370.3	Receiving Wells	172	172	172	172	172	172	172	172	172	172	172	172	172	172	2,058	
21	371.3	Pumping Equipment																
22	380.3	Other Plant & Misc. Equipment																
23		TREATMENT AND DISPOSAL PLANT																
24	354.4	Structures & Improvements																
25	354.4	Structures & Improvements																
26	355.4	Sewer Generation Equipment																
27	360.4	Treatment & Disposal Equipment	18	16	16	16	16	16	16	16	16	16	16	16	16	16	198	
28	361.4	Plant Sewers	576	576	576	576	576	576	576	576	576	576	576	576	576	576	6,906	
29	362.4	Offfall Sewer Lines																
30	363.4	Offfall Sewer Lines	5,319	5,319	5,319	5,319	5,319	5,319	5,319	5,319	5,319	5,319	5,319	5,319	5,319	5,319	63,830	
31		RECLAIMED WATER TREATMENT PLANT																
32	353.5	Land & Land Rights																
33	354.5	Structures & Improvements																
34	355.5	Power Generation Equipment																
35	371.5	Pumping Equipment																
36	371.5	Pumping Equipment																
37	360.5	Treatment & Disposal Equipment																
38	361.5	Plant Sewers																
39	369.5	Other Plant & Misc. Equipment																
40		RECLAIMED WATER DISTRIBUTION PLANT																
41	352.6	Land & Land Rights																
42	352.6	Structures & Improvements																
43	354.6	Structures & Improvements																
44	355.6	Power Generation Equipment																
45	356.6	Reuse Services																
46	357.6	Reuse Meters & Meter Installations																
47	358.6	Reuse Transmission & Dist. Sys.																
48	375.6	Reuse Transmission & Dist. Sys.																
49	360.6	Other Plant & Misc. Equipment																
50		GENERAL PLANT																
51	353.7	Land & Land Rights																
52	354.7	Structures & Improvements																
53	354.7	Structures & Improvements																
54	350.7	General Equipment	764	764	764	764	764	764	764	764	764	764	764	764	764	764	9,167	
55	351.7	Transportation Equipment																
56	352.7	Stores Equipment																
57	353.7	Tools, Shop & Garage Equipment																
58	354.7	Laboratory Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	2	14	
59	355.7	Inventory Equipment																
60	356.7	Construction Equipment																
61	357.7	Miscellaneous Equipment	5	5	5	5	5	5	5	5	5	5	5	5	5	5	25	
62	358.7	Other Ferriable Plant																
		TOTAL	9,268	9,268	9,268	9,268	9,268	9,268	9,268	9,268	9,268	9,268	9,268	9,268	9,268	9,268	111,596	

49

Schedule of Sewer Accumulated Depreciation By Primary Account - 2007														Florida Public Service Commission		
Retirements - 2007														Schedule:	A-10	
Lake Gibson Estates - Sewer														Page:	7 of 8	
Docket No. 060368 - WS														Preparer:	<name>	
Schedule Year Ended: 2007																
Historic   or Projected [x]																
Explanation: Provide Retirements for 2007																
Input field																
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Acct No.	AccountName	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Test Year End Dec	2007 Total	
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	399.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	399.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	390.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	399.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	

50

Schedule of Sewer Accumulated Depreciation By Primary Account - 2007													Florida Public Service Commission			
Adjustments to Accumulated Depreciation-2007																
Lake Gibson Estates - Sewer													Schedule: A-10			
Docket No. 060368 - WS													Page: 8 of 8			
Schedule Year Ended: 2007													Preparer: <name>			
Historic [ ] or Projected [x]																
Explanation: Provide Adjustments to the Accumulated Depreciation Balances in																
Amendatory Order other than changes resulting from Depreciation Expense,																
or Plant Retirements.																
Line	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No.	Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	2007
1		INTANGIBLE PLANT														
2	351.1	Organization														0
3	352.1	Franchises														0
4	389.1	Other Plant & Misc. Equipment														0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights														0
7	354.2	Structures & Improvements														0
8	355.2	Power Generation Equipment														0
9	360.2	Collection Sewers - Force														0
10	361.2	Collection Sewers - Gravity														0
11	362.2	Special Collecting Structures														0
12	363.2	Services to Customers														0
13	364.2	Flow Measuring Devices														0
14	365.2	Flow Measuring Installations														0
15	389.2	Other Plant & Misc. Equipment														0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights														0
18	354.3	Structures & Improvements														0
19	355.3	Power Generation Equipment														0
20	370.3	Receiving Wells														0
21	371.3	Pumping Equipment														0
22	389.3	Other Plant & Misc. Equipment														0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights														0
25	354.4	Structures & Improvements														0
26	355.4	Power Generation Equipment														0
27	380.4	Treatment & Disposal Equipment														0
28	381.4	Plant Sewers														0
29	382.4	Outfall Sewer Lines														0
30	389.4	Other Plant & Misc. Equipment														0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights														0
33	354.5	Structures & Improvements														0
34	355.5	Power Generation Equipment														0
35	371.5	Pumping Equipment														0
36	374.5	Reuse Distribution Reservoirs														0
37	380.5	Treatment & Disposal Equipment														0
38	381.5	Plant Sewers														0
39	389.5	Other Plant & Misc. Equipment														0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises														0
42	353.6	Land & Land Rights														0
43	354.6	Structures & Improvements														0
44	355.6	Power Generation Equipment														0
45	366.6	Reuse Services														0
46	367.6	Reuse Meters & Meter Installations														0
47	371.6	Pumping Equipment														0
48	375.6	Reuse Transmission & Distr. Sys.														0
49	389.6	Other Plant & Misc. Equipment														0
50		GENERAL PLANT														
51	353.7	Land & Land Rights														0
52	354.7	Structures & Improvements														0
53	390.7	Office Furniture & Equipment														0
54	390.71	Computer Equipment														0
55	391.7	Transportation Equipment														0
56	392.7	Stores Equipment														0
57	393.7	Tools, Shop & Garage Equipment														0
58	394.7	Laboratory Equipment														0
59	395.7	Power Operated Equipment														0
60	396.7	Communication Equipment														0
61	397.7	Miscellaneous Equipment														0
62	398.7	Other Tangible Plant														0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

51





Schedule of Sewer Contributions in Aid of Construction by Classification- 2004 June through December CIAC Balances per Books- 2004								Florida Public Service Commission	
Lake Gibson Estates - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]		271	6435	FWS	Lake Gibson Estates - Sewer	Explanation: Provide the CIAC Balances by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.		Schedule:	A-12
		=input field				Page:	2 of	Preparer:	
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	(8)
Cash CIAC:									
1	Treatment & Disposal Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC	0	0	0	0	0	0	0	0
Property CIAC:									
6	Structures & Improvements								
7	Collection Sewers- Force								
8	Collection Sewers- Gravity								
9	Services to Customers								
10	Lift Stations								
11	Pumping Equipment								
12	Reuse Services								
13	Reuse Transmission & Dist Mains								
14	Other Plant Misc Equip								
15	Total Property CIAC	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0

53

945

Schedule of Sewer Contributions in Aid of Construction by Classification- 2005		Lake Gibson Estates - Sewer													
Line	Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average Balance
1	Treatment & Disposal Equipment														
2	Meter Fees														
3	Main Extension Charge														
4	Service Installation Fees														
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements														
7	Collection Sewers- Force														
8	Collection Sewers- Gravity														
9	Services to Customers														
10	Lift Station														
11	Pumping Equipment														
12	Reuse Services														
13	Reuse Transmission & Dist Mains														
14	Other Plant Misc Equip														
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

CIAC Balances per Books- 2005  
 Lake Gibson Estates - Sewer  
 Docket No. 060366 - WS  
 Explanation: Provide the CIAC Balances by month by Classification  
 Lake Gibson Estates - Sewer  
 FWS  
 6436  
 271  
 =input field  
 Page: 2 of  
 Schedule: A-12  
 Preparer:  
 Florida Public Service Commission

**Schedule of Water Contributions in Aid of Construction By Classification**

Test Year Average balance  
**Lake Gibson Estates**  
**Docket No. 060368-W/S**  
 Test Year Ending 12/31/05

**Florida Public Service Commission**

Schedule: A-12  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the **Per Books** monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for last year, base year and intermediate year also.

Line No	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

545



Schedule of Sewer Contributions in Aid of Construction by Classification- 2006								
CIAC Balances per Books- 2006								
					=input field			
	Lake Gibson Estates - Sewer		271	6435	FWS	Lake Gibson Estates - Sewer		
	Docket No. 060368 - WS		Explanation: Provide the CIAC Balances by month by Classification for 2006					
	Schedule Year Ended: 2006							
	Historic [x] or Projected [x]							
		(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06	
	Cash CIAC:						from Adj Bal	
1	Treatment & Disposal Equipment	0					98,039	
2	Meter Fees	0					0	
3	Main Extension Charge	0					24,000	
4	Service Installation Fees	0					20,102	
5	Total Cash CIAC	0	0	0	0	0	142,141	
	Property CIAC:						from Adj Bal	
6	Structures & Improvements	0					0	
7	Collection Sewers- Force	0					12,970	
8	Collection Sewers- Gravity	0					84,272	
9	Services to Customers	0					3,496	
10	Lift Stations	0					8,596	
11	Pumping Equipment	0					3,122	
12	Reuse Services	0					0	
13	Reuse Transmission & Dist Mains	0					0	
14	Other Plant Misc Equip	0					0	
15	Total Property CIAC	0	0	0	0	0	112,456	
16	Total Sewer CIAC	0	0	0	0	0	254,597	

SS

**Schedule of Water and Sewer Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Lake Gibson Estates**

Schedule: A-11

**Docket No. 060368-WS**

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	223,113	250,697
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	223,113	250,697
	2005		
38	Additions	2,758	0
39	Adjustments	0	0
40	12/31/05 Balance	225,871	250,697
	2006		
41	Additions	8,274	5,850
42	Adjustments	0	0
43	12/31/06 Balance	234,145	256,547
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	234,145	256,547

Supporting Schedules: A-12 (pp 2-5)

Schedule of Sewer Contributions In Aid of Construction by Classification - 2004 CIAC Amendatory Order Balances as of 6/30/04				Florida Public Service Commission	
Lake Gibson Estates - Sewer		[redacted] =input field		Schedule:	A-12
Docket No. 06J368 - WS		Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.		Page:	
Schedule Year Ended: 2004		Assign W/P amounts to CIAC Categories		Preparer:	
Historic [x] or Projected [ ]					
		Cronin Jackson 06/30/04	Amendatory Order	Allocation to match Amendatory Order Total @ 6/30/04	Categories - lines 22 to 35 below
Cash CIAC:					
1	Capacity Charges 271.1	54,600	[redacted]	54,600	Treatment & Disposal Equipment
2	CIAC-1999 Acquisition	40,434	[redacted]	40,434	Treatment & Disposal Equipment
3	Unclaimed Refunds	405	[redacted]	405	Treatment & Disposal Equipment
4	Main Ext Charge	23,040	[redacted]	23,040	Main Extension Charge
5	Serv nstall Charge	19,762	[redacted]	19,762	Service Installation Charge
6	Reuse Meter Fees	0	[redacted]	0	Meter Fees
7	Total Cash CIAC	138,241	0	138,241	
Property CIAC 271.5:					
8	Structures & Improvements	354.2	[redacted]	0	Structures & Improvements (line 27)
9	Structures & Improvements	354.3	[redacted]	0	Structures & Improvements (line 27)
10	Structures & Improvements	354.40	[redacted]	0	Structures & Improvements (line 27)
11	Collection Sewers- Force	360.2	[redacted]	12,970	Collection Sewers- Force
12	Collection Sewers- Gravity	361.2	[redacted]	84,272	Collection Sewers- Gravity
13	Services to Customers	363.2	[redacted]	3,496	Services to Customers
14	Lift Stations	370.3	[redacted]	8,596	Lift Stations
15	Pumping Equipment	371.3	[redacted]	3,122	Pumping Equipment
16	Reuse Services	366.6	[redacted]	0	Reuse Services
17	Reuse Transmission & Dist Mains	375.6	[redacted]	0	Reuse Transmission & Dist Mains
18	Other Plant Misc Equip	389.2	[redacted]	0	Other Plant Misc Equip (line 35)
19	Other Plant Misc Equip	389.4	[redacted]	0	Other Plant Misc Equip (line 35)
20	Total Property CIAC	112,456	0	112,456	
21	Total Sewer CIAC	250,697	0	250,697	
Explanation: Rearrange the [redacted] categories shown above into new Categories that combine certain data					
Line No.	Description			Amendatory Order Balances as Calculated	
Cash CIAC:					
22	Treatment & Disposal Equipment			95,439	
23	Meter Fees			0	
24	Main Extension Charge			23,040	
25	Service Installation Fees			19,762	
26	Total Cash CIAC			138,241	
Property CIAC:					
27	Structures & Improvements			0	
28	Collection Sewers- Force			12,970	
29	Collection Sewers- Gravity			84,272	
30	Services to Customers			3,496	
31	Lift Stations			8,596	
32	Pumping Equipment			3,122	
33	Reuse Services			0	
34	Reuse Transmission & Dist Mains			0	
35	Other Plant Misc Equip			0	
36	Total Property CIAC			112,456	
37	Total Sewer CIAC			250,697	

57

Schedule of Sewer Contributions In Aid of Construction by Classification- 2004									Florida Public Service Commission	
CIAC Amendatory Order Balances as of 6/30/04										
Lake Gibson Estates - Sewer									Schedule: A-12	
Docket No. 060368 - WS									Page: 5 of 8	
Schedule Year Ended: 2004									Preparer:	
Historic [x] or Projected [ ]										
Explanation: Provide the CIAC Balances by month by Classification based on amounts in the PSC's Amendatory Order										
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	95,439	95,439	95,439	95,439	95,439	95,439	95,439		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	23,040	23,040	23,040	23,040	23,040	23,040	23,040		
4	Service Installation Fees	19,762	19,762	19,762	19,762	19,762	19,762	19,762		
5	Total Cash CIAC	138,241	138,241	138,241	138,241	138,241	138,241	138,241		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970		
8	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272		
9	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496		
10	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596		
11	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456		
16	Total Sewer CIAC	250,697	250,697	250,697	250,697	250,697	250,697	250,697		
		TRUE								

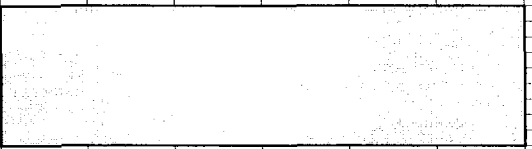
85

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004		Florida Public Service Commission						
CIAC Additions -July through December 2004		Schedule: A-12						
Lake Gibson Estates - Sewer		Page: 6 of 8						
Docket No. 060368 - WS		Preparer:						
Schedule Year Ended: 2004		Explanation: Provide a Schedule showing additions to CIAC during 2004						
Historic [x] or Projected [ ]		from the date of Acquisition						
Line No.	(1) Description	(2) CIAC acct	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec
	Cash CIAC:							
1	Treatment & Disposal Equipment	380	0	0	0	0	0	0
2	Meter Fees	367	0	0	0	0	0	0
3	Main Extension Charge	361	0	0	0	0	0	0
4	Service Installation Fees	363	0	0	0	0	0	0
5	Total Cash CIAC		0	0	0	0	0	0
	Property CIAC:							
6	Structures & Improvements							
7	Collection Sewers- Force							
8	Collection Sewers- Gravity							
9	Services to Customers							
10	Lift Stations							
11	Pumping Equipment							
12	Reuse Services							
13	Reuse Transmission & Dist Mains							
14	Other Plant Misc Equip							
15	Total Property CIAC		0	0	0	0	0	0
16	Total Sewer CIAC		0	0	0	0	0	0

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609

Line No	Description	July	Aug	Sep	Oct	Nov	Dec
(1)	Cash CIAC:						
	1 Treatment & Disposal Equipment						
	2 Meter Fees						
	3 Main Extension Charge						
	4 Service Installation Fees						
5	Total Cash CIAC	0	0	0	0	0	0
	Property CIAC:						
	6 Structures & Improvements						
	7 Collection Sewers- Force						
	8 Collection Sewers- Gravity						
	9 Services to Customers						
	10 Lift Stations						
	11 Pumping Equipment						
	12 Reuse Services						
	13 Reuse Transmission & Dist Mains						
	14 Other Plant Misc Equip						
15	Total Property CIAC	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0



Schedule of Sewer Contributions in Aid of Construction by Classification- 2004  
 Adjustments to CIAC-July through December 2004  
 Lake Gibson Estates - Sewer  
 Docket No. 060308 - WS  
 Schedule Year Ended: 2004  
 Historic [X] or Projected [ ]  
 Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2004  
 Preparer: Florida Public Service Commission  
 Page: 8 of 8  
 Schedule: A-12

Schedule of Sewer Contributions in Aid of Construction by Classification- 2004 Adjusted CIAC Balances- June through December 2004								Florida Public Service Commission	
Lake Gibson Estates - Sewer Docket No. 060368 - WS Schedule Year Ended: 2004 Historic [x] or Projected [ ]								Schedule:	A-12
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.								Page:	4 of 8
								Preparer:	
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment	95,439	95,439	95,439	95,439	95,439	95,439	95,439	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	23,040	23,040	23,040	23,040	23,040	23,040	23,040	
4	Service Installation Fees	19,762	19,762	19,762	19,762	19,762	19,762	19,762	
5	Total Cash CIAC	138,241	138,241	138,241	138,241	138,241	138,241	138,241	
Property CIAC:									
6	Structures & Improvements	0	0	0	0	0	0	0	
7	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	
8	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	
9	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	
10	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	
11	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	
12	Reuse Services	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	
14	Other Plant Misc Equip	0	0	0	0	0	0	0	
15	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	
16	Total Sewer CIAC	250,697	250,697	250,697	250,697	250,697	250,697	250,697	TRUE

Line	Description	Cash CIAC												Total Cash CIAC	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Total
1	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Master Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Line	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Schedule Year Ended: 2005		Historic [X] or Projected [ ]													
Docket No. 060368 - WS		Explanation: Provide Adjustments to CIAC Ammendatory Order balances other than changes resulting from CIAC Additions for 2005													
Lakewood Estates - Sewer		Schedule: A-12													
		Page: 6 of 6													
		Prepared: Florida Public Service Commission													
		CIAC Additions - 2005													
Schedule of Sewer Contributions in Aid of Construction by Classification - 2005															



Schedule of Sewer Contributions in Aid of Construction by Classification- 2005													Florida Public Service Commission			
Adjusted CIAC Balances- 2005													Schedule:	A-12		
Lake Gibson Estates - Sewer													Page:	4 of 8		
Docket No. 060368 - WS													Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2005																
Schedule Year Ended: 2005																
Historic [x] or Projected [ ]																
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance	
Cash CIAC:																
1	Treatment & Disposal Equipment	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	
4	Service Installation Fees	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,752	19,762	19,762	19,762	19,762	19,762	
5	Total Cash CIAC	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 354.4
7	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	360.2
8	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	361.2
9	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	363.2
10	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	370.3
11	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	371.3
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	366.6
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	375.6
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	389.2
15	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	
16	Total Sewer CIAC	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	

63a

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

Schedule: A-12

Docket No. 060368-WS

Page: 3 of 5

Test Year Ending 12/31/05

Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	118,043	118,043	118,043	118,743	118,743	118,743	118,743	118,743	118,743	119,443	119,443	119,443	119,443	118,796
2	Meter Fees	28,759	28,759	28,759	28,849	28,849	28,849	28,849	28,849	28,849	28,939	28,939	28,939	28,939	28,856
3	Main Extension Charge	29,144	29,144	29,144	29,287	29,287	29,287	29,287	29,287	29,287	29,430	29,430	29,430	29,430	29,298
4	Service Installation Fees	7,018	7,018	7,018	7,464	7,464	7,464	7,464	7,464	7,464	7,910	7,910	7,910	7,910	7,498
5	Total Cash CIAC	182,964	182,964	182,964	184,343	184,343	184,343	184,343	184,343	184,343	185,722	185,722	185,722	185,722	184,449
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	223,113	223,113	223,113	224,492	224,492	224,492	224,492	224,492	224,492	225,871	225,871	225,871	225,871	224,598
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040
16	Service Installation Fees	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762
17	Total Cash CIAC	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
20	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
21	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
22	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
23	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
28	Total Sewer CIAC	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697

636

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
16	Total Sewer CIAC	1,950	0	0	0	1,950	650	0	0	650	0	0	0	5,850	
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Other Plant Misc Equip													0	
13	Reuse Transmission & Dist Mains													0	
12	Reuse Services													0	
11	Pumping Equipment													0	
10	Lift Stations													0	
9	Services to Customers													0	
8	Collection Sewers- Gravity													0	
7	Collection Sewers- Force													0	
6	Structures & Improvements													0	
Property CIAC:														0	
5	Total Cash CIAC	1,300	0	0	0	1,300	433	0	0	433	0	0	0	3,900	
4	Service Installation Fees	363	170	0	0	170	57			57				510	
3	Main Extension Charge	361	480	0	0	480	160	0	0	160	0	0	0	1,440	
2	Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	0	
1	Treatment & Disposal Equipment	380	1,300	0	0	1,300	433	0	0	433	0	0	0	3,900	
Cash CIAC:														3,900	
Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
(1)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Lake Gibson Estates - Sewer Schedule No. 060368 - WS Schedule Year Ended: 2006 Docket No. 060368 - WS Explanation: Provide a Schedule showing additions to CIAC during 2006 Historic [X] or Projected [X]															
Florida Public Service Commission	Schedule: A-12	Page: 6 of 8	Preparer:												
Schedule of Sewer Contributions in Aid of Construction by Classification - 2006															
Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
16	Total Sewer CIAC	1,950	0	0	0	1,950	650	0	0	650	0	0	0	5,850	
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Other Plant Misc Equip													0	
13	Reuse Transmission & Dist Mains													0	
12	Reuse Services													0	
11	Pumping Equipment													0	
10	Lift Stations													0	
9	Services to Customers													0	
8	Collection Sewers- Gravity													0	
7	Collection Sewers- Force													0	
6	Structures & Improvements													0	
Property CIAC:														0	
5	Total Cash CIAC	1,300	0	0	0	1,300	433	0	0	433	0	0	0	3,900	
4	Service Installation Fees	363	170	0	0	170	57			57				510	
3	Main Extension Charge	361	480	0	0	480	160	0	0	160	0	0	0	1,440	
2	Meter Fees	367	0	0	0	0	0	0	0	0	0	0	0	0	
1	Treatment & Disposal Equipment	380	1,300	0	0	1,300	433	0	0	433	0	0	0	3,900	
Cash CIAC:														3,900	
Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
(1)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Lake Gibson Estates - Sewer Schedule No. 060368 - WS Schedule Year Ended: 2006 Docket No. 060368 - WS Explanation: Provide a Schedule showing additions to CIAC during 2006 Historic [X] or Projected [X]															
Florida Public Service Commission	Schedule: A-12	Page: 6 of 8	Preparer:												
Schedule of Sewer Contributions in Aid of Construction by Classification - 2006															

Schedule of Sewer Contributions in Aid of Construction by Classification- 2006													Florida Public Service Commission			
Adjusted CIAC Balances- 2006													Schedule:	A-12		
Lake Gibson Estates - Sewer													Page:	4 of 8		
Docket No. 060368 - WS													Preparer:			
Explanation: Provide Adjusted CIAC balances by account for 2006																
Schedule Year Ended: 2006																
Historic [x] or Projected [x]																
Line No.	Description	(2) 12/31/05	(3) 01/31/06	(4) 02/28/06	(5) 03/31/06	(6) 04/30/06	(7) 05/31/06	(8) 06/30/06	(9) 07/31/06	(10) 08/31/06	(11) 09/30/06	(12) 10/31/06	(13) 11/30/06	(14) 12/31/06	(15) Average Balance	
Cash CIAC:																
1	Treatment & Disposal Equipment	95,439	96,739	96,739	96,739	96,739	98,039	98,473	98,473	98,473	98,906	98,906	98,906	99,339	97,839	
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Main Extension Charge	23,040	23,520	23,520	23,520	23,520	24,000	24,160	24,160	24,160	24,320	24,320	24,320	24,480	23,926	
4	Service Installation Fees	19,762	19,932	19,932	19,932	19,932	20,102	20,159	20,159	20,159	20,215	20,215	20,215	20,272	20,076	
5	Total Cash CIAC	138,241	140,191	140,191	140,191	140,191	142,141	142,791	142,791	142,791	143,441	143,441	143,441	144,091	141,841	
Property CIAC:																
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Acct 354.4
7	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	360.2
8	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	361.2
9	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	363.2
10	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	370.3
11	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	371.3
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	366.6
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	375.6
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0	389.2
15	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	
16	Total Sewer CIAC	250,697	252,647	252,647	252,647	252,647	254,597	255,247	255,247	255,247	255,897	255,897	255,897	256,547	254,297	

656

**Schedule of Water Contributions in Aid of Construction By Classification**

Test Year Average balance  
**Lake Gibson Estates**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/06

**Florida Public Service Commission**

Schedule: A-12  
 Page: 4 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the **Adjusted** monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	119,443	119,443	120,143	120,143	120,143	121,543	122,243	122,243	122,243	122,943	122,943	122,943	123,643	121,543
2	Meter Fees	28,939	28,939	29,029	29,029	29,029	29,209	29,299	29,299	29,299	29,389	29,389	29,389	29,479	29,209
3	Main Extension Charge	29,430	29,430	29,876	29,876	29,876	30,768	31,214	31,214	31,214	31,660	31,660	31,660	32,106	30,768
4	Service Installation Fees	7,910	7,910	8,053	8,053	8,053	8,339	8,482	8,482	8,482	8,625	8,625	8,625	8,768	8,339
5	Total Cash CIAC	185,722	185,722	187,101	187,101	187,101	189,859	191,238	191,238	191,238	192,617	192,617	192,617	193,996	189,859
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	225,871	225,871	227,250	227,250	227,250	230,008	231,387	231,387	231,387	232,766	232,766	232,766	234,145	230,008
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	95,439	96,739	96,739	96,739	96,739	98,039	98,473	98,473	98,473	98,906	98,906	98,906	99,339	97,839
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	23,040	23,520	23,520	23,520	23,520	24,000	24,160	24,160	24,160	24,320	24,320	24,320	24,480	23,926
16	Service Installation Fees	19,762	19,932	19,932	19,932	19,932	20,102	20,159	20,159	20,159	20,215	20,215	20,215	20,272	20,076
17	Total Cash CIAC	138,241	140,191	140,191	140,191	140,191	142,141	142,791	142,791	142,791	143,441	143,441	143,441	144,091	141,841
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
20	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
21	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
22	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
23	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
28	Total Sewer CIAC	250,697	252,647	252,647	252,647	252,647	254,597	255,247	255,247	255,247	255,897	255,897	255,897	256,547	254,297

654

Schedule of Sewer Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
CIAC Additions - 2007														Schedule: A-12		
Lake Gibson Estates - Sewer														Page: 6 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2007																
Historic [ ] or Projected [X]																
Explanation: Provide a Schedule showing additions to CIAC during 2007																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Cash CIAC:		CIAC acct														
1	Treatment & Disposal Equipment	380														0
2	Meter Fees	367														0
3	Main Extension Charge	361														0
4	Service Installation Fees	363														0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers- Force															0
8	Collection Sewers- Gravity															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Schedule of Sewer Contributions in Aid of Construction by Classification- 2007														Florida Public Service Commission		
Adjustments to CIAC-2007														Schedule: A-12		
Lake Gibson Estates - Sewer														Page: 8 of 8		
Docket No. 060368 - WS														Preparer:		
Schedule Year Ended: 2007																
Historic [ ] or Projected [X]																
Explanation: Provide Adjustments to CIAC Amendatory Order balances other than changes resulting from CIAC Additions for 2007																
Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Cash CIAC:																
1	Treatment & Disposal Equipment															0
2	Meter Fees															0
3	Main Extension Charge															0
4	Service Installation Fees															0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:																
6	Structures & Improvements															0
7	Collection Sewers- Force															0
8	Collection Sewers- Gravity															0
9	Services to Customers															0
10	Lift Stations															0
11	Pumping Equipment															0
12	Reuse Services															0
13	Reuse Transmission & Dist Mains															0
14	Other Plant Misc Equip															0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

97

Schedule of Sewer Contributions in Aid of Construction by Classification- 2007													Florida Public Service Commission		
Adjusted CIAC Balances- 2007													Schedule:	A-12	
Lake Gibson Estates - Sewer Docket No. 060368 - WS													Page:	4 of 8	
Explanation: Provide Adjusted CIAC balances by account for 2007													Preparer:		
Schedule Year Ended: 2007															
Historic [ ] or Projected [X]															
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480
4	Service Installation Fees	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272
5	Total Cash CIAC	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	354.4
7	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	360.2
8	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	361.2
9	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	363.2
10	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	370.3
11	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	371.3
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	366.6
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	375.6
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	389.2
15	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
16	Total Sewer CIAC	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547

67a

**Schedule of Water Contributions In Aid of Construction By Classification**

Test Year Average balance  
**Lake Gibson Estates**  
**Docket No. 060368-WS**  
 Test Year Ending 12/31/07

**Florida Public Service Commission**

Schedule: A-12  
 Page: 5 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the **Adjusted** monthly and average CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year Enc Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643
2	Meter Fees	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479
3	Main Extension Charge	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106
4	Service Installation Fees	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768
5	<b>Total Cash CIAC</b>	<b>193,996</b>	<b>193,996</b>	<b>193,996</b>	<b>193,996</b>	<b>193,996</b>	<b>193,996</b>	<b>193,996</b>	<b>193,996</b>	<b>193,996</b>	<b>193,996</b>	<b>193,996</b>	<b>193,996</b>	<b>193,996</b>	<b>193,996</b>
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	<b>Total Property CIAC</b>	<b>40,150</b>	<b>40,150</b>	<b>40,150</b>	<b>40,150</b>	<b>40,150</b>	<b>40,150</b>	<b>40,150</b>	<b>40,150</b>	<b>40,150</b>	<b>40,150</b>	<b>40,150</b>	<b>40,150</b>	<b>40,150</b>	<b>40,150</b>
12	<b>Total Water CIAC</b>	<b>234,145</b>	<b>234,145</b>	<b>234,145</b>	<b>234,145</b>	<b>234,145</b>	<b>234,145</b>	<b>234,145</b>	<b>234,145</b>	<b>234,145</b>	<b>234,145</b>	<b>234,145</b>	<b>234,145</b>	<b>234,145</b>	<b>234,145</b>
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480
16	Service Installation Fees	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272
17	<b>Total Cash CIAC</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>	<b>144,091</b>
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
20	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
21	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
22	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
23	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	<b>Total Property CIAC</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>
28	<b>Total Sewer CIAC</b>	<b>256,547</b>	<b>256,547</b>	<b>256,547</b>	<b>256,547</b>	<b>256,547</b>	<b>256,547</b>	<b>256,547</b>	<b>256,547</b>	<b>256,547</b>	<b>256,547</b>	<b>256,547</b>	<b>256,547</b>	<b>256,547</b>	<b>256,547</b>

677



Schedule of Sewer Amortization of CIAC by Classification- 2004 June through December Accum Amort CIAC Balances per Books- 2004								Florida Public Service Commission	
Lake Gibson Estates - Sewer	272	6435	FWS	Lake Gibson Estates - Sewer				Schedule:	A-14
Docket No. 060368 - WS	Explanation: Provide the Amort of CIAC Balances per books by month by Classification beginning 6/30/04 (when the Florida Water Services properties were acquired by AQUA) through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.							Page:	2 of 2
Schedule Year Ended: 2004								Preparer:	
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>									
Line No.	(1) Description	(2) 06/30/04	(3) 07/31/04	(4) 08/31/04	(5) 09/30/04	(6) 10/31/04	(7) 11/30/04	(8) 12/31/04	
Cash CIAC:									
1	Treatment & Disposal Equipment								
2	Meter Fees								
3	Main Extension Charge								
4	Service Installation Fees								
5	Total Cash CIAC	0	0	0	0	0	0	0	
Property CIAC:									
6	Structures & Improvements								
7	Collection Sewers- Force								
8	Collection Sewers- Gravity								
9	Services to Customers								
10	Lift Stations								
11	Pumping Equipment								
12	Reuse Services								
13	Reuse Transmission & Dist Mains								
14	Other Plant Misc Equip								
15	Total Property CIAC	0	0	0	0	0	0	0	
16	Total Sewer CIAC	0	0	0	0	0	0	0	

89

1.96

Line	No.	Description	12/31/04	01/31/05	02/28/05	03/31/05	04/30/05	05/31/05	06/30/05	07/31/05	08/31/05	09/30/05	10/31/05	11/30/05	12/31/05	Average
		Cash CIAC:														
1		Treatment & Disposal Equipment	0													
2		Meter Fees	0													
3		Main Extension Charge	0													
4		Service Installation Fees	0													
5		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Property CIAC:														
6		Structures & Improvements	0													
7		Collection Sewers - Force	0													
8		Collection Sewers - Gravity	0													
9		Services to Customers	0													
10		Lift Stations	0													
11		Pumping Equipment	0													
12		Reuse Services	0													
13		Reuse Transmission & Dist Mains	0													
14		Other Plant Misc Equip	0													
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Accum Amort CIAC Balances per Books - 2005														
		Lake Gibson Estates - Sewer														
		Explanation: Provide the Amort of CIAC Balances per books by month by Classification														
		for the year ended 12/31/05.														
		Historic [X] or Projected [ ]														
		Schedule Year Ended: 2005														
		Docket No. 060368 - WS														
		Lake Gibson Estates - Sewer														
		272														
		FWS														
		Lake Gibson Estates - Sewer														
		6435														
		=input field														
		Schedule: A-14														
		Page: 2 of 2														
		Preparer:														
		Florida Public Service Commission														
		Balance														
		Test Year End														
		Average														
		(15)														
		(14)														
		(13)														
		(12)														
		(11)														
		(10)														
		(9)														
		(8)														
		(7)														
		(6)														
		(5)														
		(4)														
		(3)														
		(2)														

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance  
 Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14  
 Page: 2 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the Per Books monthly and average Accumulated Amortization of CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

69

Schedule of Sewer Amortization of CIAC by Classification- 2006							
Accum Amort CIAC Balances per Books- 2006							
					=input field		
Lake Gibson Estates - Sewer		272	6435	FWS	Lake Gibson Estates - Sewer		
Docket No. 060368 - WS	Explanation: Provide the Amort of CIAC Balances by month by Classification						
Schedule Year Ended: 2006	for the year ended 12/31/06						
Historic [x] or Projected [x]							
	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Description	12/31/05	01/31/06	02/28/06	03/31/06	04/30/06	05/31/06
Cash CIAC:							
1	Treatment & Disposal Equipm	0					
2	Meter Fees	0					
3	Main Extension Charge	0					
4	Service Installation Fees	0					
5	Total Cash CIAC	0	0	0	0	0	0
Property CIAC:							
6	Structures & Improvements	0					
7	Collection Sewers- Force	0					
8	Collection Sewers- Gravity	0					
9	Services to Customers	0					
10	Lift Stations	0					
11	Pumping Equipment	0					
12	Reuse Services	0					
13	Reuse Transmission & Dist M	0					
14	Other Plant Misc Equip	0					
15	Total Property CIAC	0	0	0	0	0	0
16	Total Sewer CIAC	0	0	0	0	0	0

70

**Schedule of Water and Sewer Accumulated Amortization of CIAC  
Annual Balances Subsequent to Last Established Rate Base**

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

Schedule: A-13  
Page: 2 of 2  
Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance	<hr/>	<hr/>
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance	<hr/>	<hr/>
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance	<hr/>	<hr/>
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	<hr/> 67,657	<hr/> 67,089
	2004		
35	Additions	3,471	4,480
36	Adjustments	0	0
37	12/31/04 Balance	<hr/> 71,128	<hr/> 71,569
	2005		
38	Additions	7,230	8,960
39	Adjustments	0	0
40	12/31/05 Balance	<hr/> 78,358	<hr/> 80,529
	2006		
41	Additions	7,381	5,865
42	Adjustments	0	0
43	12/31/06 Balance	<hr/> 85,739	<hr/> 86,394
	2007		
44	Additions	7,590	8,935
45	Adjustments	0	0
46	12/31/07 Balance	<hr/> 93,328	<hr/> 95,330

Supporting Schedules: A-12 (pp 2-5)

CONVERT AMENDATORY ORDER BALANCES					
Schedule of Sewer Amortization of CIAC by Classification- 2004					Florida Public Service Commission
CIAC Amendatory Order Balances as of 6/30/04					Schedule: A-12
Lake Gibson Estates - Sewer					Page:
Docket No. 060368 - WS					Preparer:
Schedule Year Ended: 2004					
Historic (x) or Projected (1)					
Explanation: Calculate CIAC at 6/30/04 based on Nance's W/Ps and Amendatory Order.					
Assign W/P amounts to CIAC Categories					
		Cronin Jackson 06/30/04	Amendatory Order	Allocation to match Amendatory Order Total @ 6/30/04	Categories-lines 22 to 35 below
Cash CIAC:					
1	Capacity Charges 271.1	8,059		8,059	Treatment & Disposal Equipment
2	CIAC-1999 Acquisition	21,501		21,501	Treatment & Disposal Equipment
3	Unclaimed Refunds	146		146	Treatment & Disposal Equipment
4	Main Ext Charge	2,183		2,183	Main Extension Charge
5	Serv Install Charge	10,184		10,184	Service Installation Charge
6	Reuse Meter Fees	0		0	Meter Fees
7	<b>Total Cash CIAC</b>	<b>42,073</b>	<b>0</b>	<b>42,073</b>	
Property CIAC 271.5:					
8	Structures & Improvements	354.2		0	Structures & Improvements (line 27)
9	Structures & Improvements	354.3		0	Structures & Improvements (line 27)
10	Structures & Improvements	354.40		0	Structures & Improvements (line 27)
11	Collection Sewers- Force	360.2		10,285	Collection Sewers- Force
12	Collection Sewers- Gravity	361.2		12,931	Collection Sewers- Gravity
13	Services to Customers	363.2		1,750	Services to Customers
14	Lift Stations	370.3		4,634	Lift Stations
15	Pumping Equipment	371.3		(4,584)	Pumping Equipment
16	Reuse Services	366.6		0	Reuse Services
17	Reuse Transmission & Dist Mains	375.6		0	Reuse Transmission & Dist Mains
18	Other Plant Misc Equip	389.2		0	Other Plant Misc Equip (line 35)
19	Other Plant Misc Equip	3879.40		0	Other Plant Misc Equip (line 35)
20	<b>Total Property CIAC</b>	<b>25016</b>	<b>0</b>	<b>25,016</b>	
21	<b>Total Sewer CIAC</b>	<b>67,089</b>	<b>0</b>	<b>67,089</b>	
Explanation: Rearrange the [redacted] Categories shown above into new Categories that combine certain data					
Line No.	Description			Amendatory Order Balances as Calculated	
Cash CIAC:					
22	Treatment & Disposal Equipment			29,706	
23	Meter Fees			0	
24	Main Extension Charge			2,183	
25	Service Installation Fees			10,184	
26	<b>Total Cash CIAC</b>			<b>42,073</b>	
Property CIAC:					
27	Structures & Improvements			0	
28	Collection Sewers- Force			10,285	
29	Collection Sewers- Gravity			12,931	
30	Services to Customers			1,750	
31	Lift Stations			4,634	
32	Pumping Equipment			(4,584)	
33	Reuse Services			0	
34	Reuse Transmission & Dist Mains			0	
35	Other Plant Misc Equip			0	
36	<b>Total Property CIAC</b>			<b>25,016</b>	
37	<b>Total Sewer CIAC</b>			<b>67,089</b>	

72

Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04
1	Treatment & Disposal Equipment	29,706	29,706	29,706	29,706	29,706	29,706	29,706
2	Meter Fees	0	0	0	0	0	0	0
3	Main Extension Charge	2,183	2,183	2,183	2,183	2,183	2,183	2,183
4	Service Installation Fees	10,184	10,184	10,184	10,184	10,184	10,184	10,184
5	Total Cash CIAC	42,073	42,073	42,073	42,073	42,073	42,073	42,073
6	Property CIAC:							
7	Structures & Improvements	0	0	0	0	0	0	0
6	Collection Sewers- Force	10,285	10,285	10,285	10,285	10,285	10,285	10,285
7	Collection Sewers- Gravity	12,931	12,931	12,931	12,931	12,931	12,931	12,931
8	Services to Customers	1,750	1,750	1,750	1,750	1,750	1,750	1,750
9	Lift Stations	4,634	4,634	4,634	4,634	4,634	4,634	4,634
10	Pumping Equipment	(4,584)	(4,584)	(4,584)	(4,584)	(4,584)	(4,584)	(4,584)
11	Reuse Services	0	0	0	0	0	0	0
12	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0
13	Other Plant Misc Equip	0	0	0	0	0	0	0
14	Total Property CIAC	25,016	25,016	25,016	25,016	25,016	25,016	25,016
15	Total Sewer CIAC	67,089	67,089	67,089	67,089	67,089	67,089	67,089

Schedule of Sewer Amortization of CIAC by Classification-2004

Amount of CIAC Amortization Order Balances as of 6/30/04

Lake Okechobee - Sewer

Docket No. 060368 - WS

Schedule Year Ended: 2004

Historic [x] or Projected [ ]

Explanation: Provide the Accumulated Amount of CIAC Balances as of 6/30/04 by Classification

based on amounts in the PSC's Amortization Order issued February 27, 2006

Preparer: \_\_\_\_\_

Page: \_\_\_\_\_

Schedule: A-14

Florida Public Service Commission

CALCULATE CIAC AMORTIZATION RATES										
Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission		
Calculate Amortization Rates								Schedule: A-12		
Lake Gibson Estates - Sewer								Page:		
Docket No. 060368 - WS								Prepared:		
Schedule Year Ended: 2004										
Historic [x] or Projected [ ]										
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates and calculate composite rates based on methodology employed by [redacted] for [redacted] Annual Reports (see 12/21/04 calculation)								Annual Dep'n Rate Monthly Dep'n Rate		
Categories-lines 22 to 35 below										
Cash CIAC:										
1	Capacity Charges	271.1						Treatment & Disp Equip (see Composite Calc)	5.12%	0.43%
2	CIAC-1999 Acquisition							Treatment & Disp Equip (see Composite Calc)	5.12%	0.43%
3	Unclaimed Refunds							Treatment & Disp Equip (see Composite Calc)	5.12%	0.43%
4	Main Ext Charge (Coll Swr-Grav)							Main Extension Charge acct 361.2	2.22%	0.19%
5	Serv Install Charge (Svc to Cust)							Service Installation Charge acct 363.2	2.63%	0.22%
6	Reuse Meter Fees							Meter Fees acct 367.6	0.00%	0.00%
7	Total Cash CIAC									
Property CIAC 271.5: 271.5										
8	Structures & Improvements	354.2						Structures & Improvements (line 27)	3.13%	0.26%
9	Structures & Improvements	354.3						Structures & Improvements (line 27)	3.13%	0.26%
10	Structures & Improvements	354.40						Structures & Improvements (line 27)	3.13%	0.26%
11	Collection Sewers- Force	360.2						Collection Sewers- Force	3.33%	0.28%
12	Collection Sewers- Gravity	361.2						Collection Sewers- Gravity	2.22%	0.19%
13	Services to Customers	363.2						Services to Customers	2.63%	0.22%
14	Lift Stations	370.3						Lift Stations (Receiving Wells??)	5.56%	0.46%
15	Pumping Equipment	371.3						Pumping Equipment	5.56%	0.46%
16	Reuse Services	366.6						Reuse Services	0.00%	0.00%
17	Reuse Transmission & Dist Mains	375.6						Reuse Transmission & Dist Mains	0.00%	0.00%
18	Other Plant Misc Equip	389.2						Other Plant Misc Equip (line 35)	5.56%	0.46%
19	Other Plant Misc Equip	389.40						Other Plant Misc Equip (line 35)	5.56%	0.46%
Composite Rate Calculation:										
				UPIS Balance 6/30/04		Depreciation Rate		Annual Depreciation		
1	INTANGIBLE PLANT		V	Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly	Expense	
2	Organization	351.1		0			0.00%		[redacted]	
3	Franchises	352.1		1,527			2.50%			
4	Other Plant & Misc. Equipment	389.1		0			5.56%			
5	COLLECTION PLANT			0			0.00%			
6	Land & Land Rights	353.2		6,700			0.00%			
7	Structures & Improvements	354.2	Y	21,110	0	21,110	3.13%	0.26%	661 x	
8	Power Generation Equipment	355.2		0			0.00%			
9	Collection Sewers - Force	360.2	Y	95,990	(12,970)		3.33%			
10	Collection Sewers - Gravity	361.2	Y	672,671	(84,272)		2.22%			
11	Special Collecting Structures	362.2		0		0	0.00%	0.00%	x	
12	Services to Customers	363.2	Y	24,211	(3,496)		2.63%			
13	Flow Measuring Devices	364.2		20,431			20.00%			
14	Flow Measuring Installations	365.2		0			0.00%			
15	Other Plant & Misc. Equipment	389.2	Y	0	0	0	5.56%	0.46%	x	
16	SYSTEM PUMPING PLANT									
17	Land & Land Rights	353.3		0			0.00%			
18	Structures & Improvements	354.3	Y	0	0	0	3.13%	0.26%	x	
19	Power Generation Equipment	355.3		0			0.00%			
20	Receiving Wells	370.3	Y	61,747	(8,596)	53,151	5.56%	0.46%	2,955 x	
21	Pumping Equipment	371.3	Y	120,949	(3,122)	117,827	5.56%	0.46%	6,551 x	
22	Other Plant & Misc. Equipment	389.3		0			5.56%			

74



Composite Rate Calculation: (Continued)				UPIS Balance	Depreciation Rate		Annual Depreciation Expense	
					Annual	Monthly		
23	<b>TREATMENT AND DISPOSAL PLANT</b>							
24	Land & Land Rights	353.4	6,556	0	0.00%			
25	Structures & Improvements	354.4	0	0	3.13%	0.26%	- x	
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%	- x	
27	Treatment & Disposal Equipment	380.4	3,557	3,567	5.56%	0.46%	198 x	
28	Plant Sewers	381.4	241,717	241,717	2.86%	0.24%	6,913 x	
29	Outfall Sewer Lines	382.4	0	0	0.00%	0.00%	- x	
30	Other Plant & Misc. Equipment	389.4	1,148,941	1,148,941	5.56%	0.46%	63,881 x	
31	<b>RECLAIMED WATER TREATMENT PLANT</b>							
32	Land & Land Rights	353.5	0	0	0.00%			
33	Structures & Improvements	354.5	0	0	3.13%	0.26%	- x	
34	Power Generation Equipment	355.5	0	0	0.00%	0.00%	- x	
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	- x	
36	Reuse Distribution Reservoirs	374.5	0	0	0.00%	0.00%	- x	
37	Treatment & Disposal Equipment	380.5	0	0	5.56%	0.46%	- x	
38	Plant Sewers	381.5	0	0	2.86%	0.24%	- x	
39	Other Plant & Misc. Equipment	389.5	0	0	5.56%			
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
41	Franchises	352.6	0	0	2.50%			
42	Land & Land Rights	353.6	0	0	0.00%			
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	- x	
44	Power Generation Equipment	355.6	0	0	0.00%			
45	Reuse Services	366.6	0	0	0.00%			
46	Reuse Meters & Meter Installations	367.6	0	0	0.00%			
47	Pumping Equipment	371.6	0	0	5.56%			
48	Reuse Transmission & Distr. Sys.	375.6	0	0	0.00%	0.00%	- x	
49	Other Plant & Misc. Equipment	389.6	0	0	5.56%			
50	<b>GENERAL PLANT</b>							
51	Land & Land Rights	353.7	0	0	0.00%			
52	Structures & Improvements	354.7	0	0	3.13%	0.26%	- x	
53	Office Furniture & Equipment	390.7	4,093	0	0.00%			
54	Computer Equipment	390.71	0	0	0.00%			
55	Transportation Equipment	391.7	0	0	0.00%			
56	Stores Equipment	392.7	0	0	0.00%			
57	Tools, Shop & Garage Equipment	393.7	10,666	0	0.00%			
58	Laboratory Equipment	394.7	272	0	0.00%			
59	Power Operated Equipment	395.7	375	0	0.00%			
60	Communication Equipment	396.7	0	0	0.00%			
61	Miscellaneous Equipment	397.7	437	0	0.00%			
62	Other Tangible Plant	398.7	0	0	0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			(112,456)	1,586,303			81,159
								Composite Rate 5.12%

52

		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data							
Line No.	Description				Annual Depr Rate	Mo Depr Rate			
	Cash CIAC:								
64	Treatment & Disposal Equipment				5.12%	0.43%			
65	Meter Fees				0.00%	0.00%			
66	Main Extension Charge				2.22%	0.19%			
67	Service Installation Fees				2.63%	0.22%			
	Property CIAC:								
1	Structures & Improvements				3.13%	0.26%			
2	Collection Sewers- Force				3.33%	0.28%			
3	Collection Sewers- Gravity				2.22%	0.19%			
4	Services to Customers				2.63%	0.22%			
5	Lift Stations				5.56%	0.46%			
6	Pumping Equipment				5.56%	0.46%			
7	Reuse Services				0.00%	0.00%			
8	Reuse Transmission & Dist Mains				0.00%	0.00%			
9	Other Plant Misc Equip				5.56%	0.46%			

76

Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
Adjusted CIAC Balances- June through December 2004								Schedule: A-12	
Lake Gibson Estates - Sewer								Page: 4 of 8	
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc. through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.									
Line No.	Description	(1) 06/30/04	(2) 07/31/04	(3) 08/31/04	(4) 09/30/04	(5) 10/31/04	(6) 11/30/04	(7) 12/31/04	
<b>Cash CIAC:</b>									
1	Treatment & Disposal Equipment	95,439	95,439	95,439	95,439	95,439	95,439	95,439	
2	Meter Fees	0	0	0	0	0	0	0	
3	Main Extension Charge	23,040	23,040	23,040	23,040	23,040	23,040	23,040	
4	Service Installation Fees	19,762	19,762	19,762	19,762	19,762	19,762	19,762	
5	<b>Total Cash CIAC</b>	<b>138,241</b>	<b>138,241</b>	<b>138,241</b>	<b>138,241</b>	<b>138,241</b>	<b>138,241</b>	<b>138,241</b>	
<b>Property CIAC:</b>									
6	Structures & Improvements	0	0	0	0	0	0	0	
7	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	
8	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	
9	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	
10	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	
11	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	
12	Reuse Services	0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	
14	Other Plant Misc Equip	0	0	0	0	0	0	0	
15	<b>Total Property CIAC</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	<b>112,456</b>	
16	<b>Total Sewer CIAC</b>	<b>250,697</b>	<b>250,697</b>	<b>250,697</b>	<b>250,697</b>	<b>250,697</b>	<b>250,697</b>	<b>250,697</b>	
Schedule of Sewer Amortization of CIAC by Classification- 2004								Florida Public Service Commission	
CIAC Amortization Rates - July through December 2004								Schedule: A-14	
Lake Gibson Estates - Sewer								Page: 2 wrk-3	
Docket No. 060368 - WS								Preparer:	
Schedule Year Ended: 2004									
Historic [x] or Projected [ ]									
Explanation: Provide a Schedule showing Amortization Rates by CIAC Categories									
Line No.	Description	(2) Annual Rates	(3) July	(4) Aug	(5) Monthly Rates Sep	(6) Oct	(7) Nov	(8) Dec	
<b>Cash CIAC:</b>									
1	Treatment & Disposal Equipment	5.12%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
<b>Property CIAC:</b>									
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	Other Plant Misc Equip	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	

77

Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
CIAC Amortization -July through December 2004										
			=input field						Schedule:	A-14
Lake Gibson Estates - Sewer			Explanation: Provide a Schedule showing additions to CIAC during 2004						Page:	2, wrk-4
Docket No. 060368 - WS			from the date of Acquisition 6/30/04.						Preparer:	
Schedule Year Ended: 2004										
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) Total 2004	
Cash CIAC:										
1	Treatment & Disposal Equipment		407	407	407	407	407	407	2,441	
2	Meter Fees		0	0	0	0	0	0	0	
3	Main Extension Charge		43	43	43	43	43	43	256	
4	Service Installation Fees		43	43	43	43	43	43	260	
5	Total Cash CIAC		493	493	493	493	493	493	2,957	
Property CIAC:										
6	Structures & Improvements		0	0	0	0	0	0	0	
7	Collection Sewers- Force		36	36	36	36	36	36	216	
8	Collection Sewers- Gravity		156	156	156	156	156	156	935	
9	Services to Customers		8	8	8	8	8	8	46	
10	Lift Stations		40	40	40	40	40	40	239	
11	Pumping Equipment		14	14	14	14	14	14	87	
12	Reuse Services		0	0	0	0	0	0	0	
13	Reuse Transmission & Dist Mains		0	0	0	0	0	0	0	
14	Other Plant Misc Equip		0	0	0	0	0	0	0	
15	Total Property CIAC		254	254	254	254	254	254	1,523	
16	Total Sewer CIAC		747	747	747	747	747	747	4,480	
Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjustments to CIAC-July through December 2004										
			=input field						Schedule:	A-14
Lake Gibson Estates - Sewer			Explanation: Provide Adjustments to CIAC Amendatory Order balances other than						Page:	2, wrk-5
Docket No. 060368 - WS			changes resulting from CIAC Additions for 2004						Preparer:	
Schedule Year Ended: 2004										
Historic <input checked="" type="checkbox"/> or Projected <input type="checkbox"/>										
Line No.	(1) Description	(2)	(3) July	(4) Aug	(5) Sep	(6) Oct	(7) Nov	(8) Dec	(9) Total 2004	
Cash CIAC:										
1	Treatment & Disposal Equipment									
2	Meter Fees									
3	Main Extension Charge									
4	Service Installation Fees									
5	Total Cash CIAC		0	0	0	0	0	0	0	
Property CIAC:										
6	Structures & Improvements									
7	Collection Sewers- Force									
8	Collection Sewers- Gravity									
9	Services to Customers									
10	Lift Stations									
11	Pumping Equipment									
12	Reuse Services									
13	Reuse Transmission & Dist Mains									
14	Other Plant Misc Equip									
15	Total Property CIAC		0	0	0	0	0	0	0	
16	Total Sewer CIAC		0	0	0	0	0	0	0	

26

Schedule of Sewer Amortization of CIAC by Classification- 2004									Florida Public Service Commission	
Adjusted Amortization of CIAC Balances- June through December 2004									Schedule:	A-14
Lake Gibson Estates - Sewer									Page:	2, wrk-8
Docket No. 060368 - WS									Preparer:	
Schedule Year Ended: 2004									Explanation: Provide Adjusted CIAC balances by account for the period beginning 6/30/04 when the Florida Water Services properties were acquired by AQUA, Inc.	
Historic [x] or Projected [ ]									through the year ended 12/31/04. While 2005 is the historical test year, balances back to 6/30/04 are needed since adjustments to book balances are made beginning that date.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line No.	Description	06/30/04	07/31/04	08/31/04	09/30/04	10/31/04	11/30/04	12/31/04		
Cash CIAC:										
1	Treatment & Disposal Equipment	29,706	30,113	30,520	30,927	31,334	31,741	32,147		
2	Meter Fees	0	0	0	0	0	0	0		
3	Main Extension Charge	2,183	2,226	2,268	2,311	2,353	2,396	2,439		
4	Service Installation Fees	10,184	10,227	10,271	10,314	10,357	10,401	10,444		
5	Total Cash CIAC	42,073	42,566	43,059	43,552	44,044	44,537	45,030		
Property CIAC:										
6	Structures & Improvements	0	0	0	0	0	0	0		
7	Collection Sewers- Force	10,285	10,321	10,357	10,393	10,429	10,465	10,501		
8	Collection Sewers- Gravity	12,931	13,087	13,243	13,399	13,555	13,711	13,866		
9	Services to Customers	1,750	1,758	1,765	1,773	1,781	1,788	1,796		
10	Lift Stations	4,634	4,674	4,714	4,753	4,793	4,833	4,873		
11	Pumping Equipment	(4,584)	(4,570)	(4,555)	(4,541)	(4,526)	(4,512)	(4,497)		
12	Reuse Services	0	0	0	0	0	0	0		
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0		
14	Other Plant Misc Equip	0	0	0	0	0	0	0		
15	Total Property CIAC	25,016	25,270	25,524	25,778	26,031	26,285	26,539		
16	Total Sewer CIAC	67,089	67,836	68,582	69,329	70,076	70,822	71,569		

67

CALCULATE CIAC AMORTIZATION RATES									
Schedule of Sewer Amortization of CIAC by Classification- 2005 Calculate Amortization Rates for Calendar Year 2005								Florida Public Service Commission	
Lake Gibson Estates - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]								Schedule: A-12 Page: Preparer:	
Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates								Annual Depn Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1				Treatment & Disp Equip (see Composite Calc)	5.12%	0.43%	
2	CIAC-1999 Acquisition					Treatment & Disp Equip (see Composite Calc)	5.12%	0.43%	
3	Unclaimed Refunds					Treatment & Disp Equip (see Composite Calc)	5.12%	0.43%	
4	Main Ext Charge (Coll Swr-Grav)					Main Extension Charge acct 361.2	2.22%	0.19%	
5	Serv Install Charge (Svc to Cust)					Service Installation Charge acct 363.2	2.63%	0.22%	
6	Reuse Meter Fees					Meter Fees acct 367.6	0.00%	0.00%	
7	Total Cash CIAC								
Property CIAC 271.5									
8	Structures & Improvements	354.2				Structures & Improvements (line 27)	3.13%	0.26%	
9	Structures & Improvements	354.3				Structures & Improvements (line 27)	3.13%	0.26%	
10	Structures & Improvements	354.40				Structures & Improvements (line 27)	3.13%	0.26%	
11	Collection Sewers- Force	360.2				Collection Sewers- Force	3.33%	0.28%	
12	Collection Sewers- Gravity	361.2				Collection Sewers- Gravity	2.22%	0.19%	
13	Services to Customers	363.2				Services to Customers	2.63%	0.22%	
14	Lift Stations	370.3				Lift Stations	5.56%	0.46%	
15	Pumping Equipment	371.3				Pumping Equipment	5.56%	0.46%	
16	Reuse Services	366.6				Reuse Services	0.00%	0.00%	
17	Reuse Transmission & Dist Mains	375.6				Reuse Transmission & Dist Mains	0.00%	0.00%	
18	Other Plant Misc Equip	389.2				Other Plant Misc Equip (line 35)	5.56%	0.46%	
19	Other Plant Misc Equip	389.40				Other Plant Misc Equip (line 35)	5.56%	0.46%	
Composite Rate Calculation:									
		UPIS Balance 12/31/04			Depreciation Rate		Annual Depreciation Expense		
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly			
1	INTANGIBLE PLANT	V							
2	Organization	351.1	0		0.00%				
3	Franchises	352.1	1,527		2.50%				
4	Other Plant & Misc. Equipment	389.1	0		5.56%				
5	COLLECTION PLANT		0		0.00%				
6	Land & Land Rights	353.2	6,700		0.00%				
7	Structures & Improvements	354.2	21,110	21,110	3.13%	0.26%	661	x	
8	Power Generation Equipment	355.2	0		0.00%				
9	Collection Sewers - Force	360.2	95,990	(12,970)	3.33%				
10	Collection Sewers - Gravity	361.2	672,671	(84,272)	2.22%				
11	Special Collecting Structures	362.2	0	0	0.00%	0.00%		x	
12	Services to Customers	363.2	24,211	(3,496)	2.63%				
13	Flow Measuring Devices	364.2	20,431		20.00%				
14	Flow Measuring Installations	365.2	0		0.00%				
15	Other Plant & Misc. Equipment	389.2	0	0	5.56%	0.46%		x	
16	SYSTEM PUMPING PLANT		0		0.00%				
17	Land & Land Rights	353.3	0		0.00%				
18	Structures & Improvements	354.3	0	0	3.13%	0.26%		x	
19	Power Generation Equipment	355.3	0		0.00%				
20	Receiving Wells	370.3	61,747	(8,596)	5.56%	0.46%	2,955	x	
21	Pumping Equipment	371.3	120,949	(3,122)	117,827	5.56%	0.46%	6,551	x
22	Other Plant & Misc. Equipment	389.3	0		5.56%				

07

Composite Rate Calculation: (Continued)		UPIS Balance 12/31/04			Depreciation Rate		Annual Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly		
23	<b>TREATMENT AND DISPOSAL PLANT</b>							
24	Land & Land Rights	353.4			0.00%			
25	Structures & Improvements	354.4	Y	0	3.13%	0.26%	-	x
26	Power Generation Equipment	355.4		0	0.00%	0.00%	-	x
27	Treatment & Disposal Equipment	380.4		3,557	5.56%	0.46%	198	x
28	Plant Sewers	381.4		241,717	2.86%	0.24%	6,913	x
29	Outfall Sewer Lines	382.4		0	0.00%	0.00%	-	x
30	Other Plant & Misc. Equipment	389.4	Y	1,148,941	5.56%	0.46%	63,881	x
31	<b>RECLAIMED WATER TREATMENT PLANT</b>							
32	Land & Land Rights	353.5		0	0.00%			
33	Structures & Improvements	354.5		0	3.13%	0.26%	-	x
34	Power Generation Equipment	355.5		0	0.00%	0.00%	-	x
35	Pumping Equipment	371.5		0	5.56%	0.46%	-	x
36	Reuse Distribution Reservoirs	374.5		0	0.00%	0.00%	-	x
37	Treatment & Disposal Equipment	380.5		0	5.56%	0.46%	-	x
38	Plant Sewers	381.5		0	2.86%	0.24%	-	x
39	Other Plant & Misc. Equipment	389.5		0	5.56%			
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
41	Franchises	352.6		0	2.50%			
42	Land & Land Rights	353.6		0	0.00%			
43	Structures & Improvements	354.6		0	3.13%	0.26%	-	x
44	Power Generation Equipment	355.6		0	0.00%			
45	Reuse Services	366.6	Y	0	0.00%			
46	Reuse Meters & Meter Installations	367.6		0	0.00%			
47	Pumping Equipment	371.6		0	5.56%			
48	Reuse Transmission & Distr. Sys.	375.6	Y	0	0.00%	0.00%	-	x
49	Other Plant & Misc. Equipment	389.6		0	5.56%			
50	<b>GENERAL PLANT</b>							
51	Land & Land Rights	353.7		0	0.00%			
52	Structures & Improvements	354.7		0	3.13%	0.26%	-	x
53	Office Furniture & Equipment	390.7		4,093	0.00%			
54	Computer Equipment	390.7		0	0.00%			
55	Transportation Equipment	391.7		0	0.00%			
56	Stores Equipment	392.7		0	0.00%			
57	Tools, Shop & Garage Equipment	393.7		10,666	0.00%			
58	Laboratory Equipment	394.7		272	0.00%			
59	Power Operated Equipment	395.7		375	0.00%			
60	Communication Equipment	396.7		0	0.00%			
61	Miscellaneous Equipment	397.7		437	0.00%			
62	Other Tangible Plant	398.7		0	0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			1,586,303			81,159	Composite Rate 5.12%
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data								
Line No.	Description				Annual Depr Rate	Mo Depr Rate		
Cash CIAC:								
64	Treatment & Disposal Equipment				5.12%	0.43%		
65	Meter Fees				0.00%	0.00%		
66	Main Extension Charge				2.22%	0.19%		
67	Service Installation Fees				2.63%	0.22%		
Property CIAC:								
1	Structures & Improvements				3.13%	0.26%		
2	Collection Sewers- Force				3.33%	0.28%		
3	Collection Sewers- Gravity				2.22%	0.19%		
4	Services to Customers				2.63%	0.22%		
5	Lift Stations				5.56%	0.46%		
6	Pumping Equipment				5.56%	0.46%		
7	Reuse Services				0.00%	0.00%		
8	Reuse Transmission & Dist Mains				0.00%	0.00%		
9	Other Plant Misc Equip				5.56%	0.46%		

13

Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
Adjusted CIAC Balances- 2005														Schedule: A-12	
Lake Gibson Estates - Sewer														Page: 4 of 8	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide Adjusted CIAC balances by account for 2005															
Schedule Year Ended: 2005															
Historic [X] or Projected [ ]															
Line No.	Description	(2) 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040
4	Service Installation Fees	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762
5	Total Cash CIAC	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
8	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
9	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
10	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
11	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
16	Total Sewer CIAC	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697	250,697

Schedule of Sewer Amortization of CIAC by Classification- 2005														Florida Public Service Commission	
CIAC Amortization Rates - 2005														Schedule: A-14	
Lake Gibson Estates - Sewer														Page: 2 wrk-3	
Docket No. 060368 - WS														Preparer:	
Explanation: Provide a Schedule showing Amortization Rates by CIAC															
Categories															
Historic [X] or Projected [ ]															
Line No.	(1) Description	(2) Annual Rates	(3) Jan	(4) Feb	(5) Mar	(6) Monthly Rates Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	
Cash CIAC:															
1	Treatment & Disposal Equipment	5.12%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%	
2	Meter Fees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3	Main Extension Charge	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
Property CIAC:															
1	Structures & Improvements	3.13%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	
2	Collection Sewers- Force	3.33%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	
3	Collection Sewers- Gravity	2.22%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	
4	Services to Customers	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	
5	Lift Stations	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
6	Pumping Equipment	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	
7	Reuse Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
8	Reuse Transmission & Dist Mains	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	Other Plant Misc Equip	5.56%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	

28



Schedule of Sewer Amortization of CIAC by Classification- 2005															Florida Public Service Commission		
CIAC Amortization- 2005															Schedule: A-14		
Lake Gibson Estates - Sewer															Page: 2, wrk-4		
Docket No. 060368 - WS															Preparer:		
Schedule Year Ended: 2005																	
Historic [x] or Projected [ ]																	
Explanation: Provide a Schedule showing additions to CIAC during 2005 from the date of Acquisition																	
=input field																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total			
Cash CIAC:																	
1	Treatment & Disposal Equipment	407	407	407	407	407	407	407	407	407	407	407	407	407	4,883		
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
3	Main Extension Charge	43	43	43	43	43	43	43	43	43	43	43	43	511			
4	Service Installation Fees	43	43	43	43	43	43	43	43	43	43	43	43	520			
5	Total Cash CIAC	493	493	493	493	493	493	493	493	493	493	493	493	5,914			
Property CIAC:																	
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
7	Collection Sewers- Force	36	36	36	36	36	36	36	36	36	36	36	36	432			
8	Collection Sewers- Gravity	156	156	156	156	156	156	156	156	156	156	156	156	1,871			
9	Services to Customers	8	8	8	8	8	8	8	8	8	8	8	8	92			
10	Lift Stations	40	40	40	40	40	40	40	40	40	40	40	40	478			
11	Pumping Equipment	14	14	14	14	14	14	14	14	14	14	14	14	174			
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0			
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0			
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0			
15	Total Property CIAC	254	254	254	254	254	254	254	254	254	254	254	254	3,046			
16	Total Sewer CIAC	747	747	747	747	747	747	747	747	747	747	747	747	8,960			
Schedule of Sewer Amortization of CIAC by Classification- 2005																	
Adjustments to CIAC Amort Bal-2005																	
Lake Gibson Estates - Sewer															Florida Public Service Commission		
Docket No. 060368 - WS															Schedule: A-14		
Schedule Year Ended: 2005															Page: 2, wrk-5		
Historic [x] or Projected [ ]															Preparer:		
Explanation: Provide Adjustments to CIAC Amortatory Order balances other than changes resulting from CIAC Additions for 2005																	
=input field																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total			
Cash CIAC:																	
1	Treatment & Disposal Equipment														0		
2	Meter Fees														0		
3	Main Extension Charge														0		
4	Service Installation Fees														0		
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Property CIAC:																	
6	Structures & Improvements														0		
7	Collection Sewers- Force														0		
8	Collection Sewers- Gravity														0		
9	Services to Customers														0		
10	Lift Stations														0		
11	Pumping Equipment														0		
12	Reuse Services														0		
13	Reuse Transmission & Dist Mains														0		
14	Other Plant Misc Equip														0		
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
16	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

h2

Schedule of Sewer Amortization of CIAC by Classification-2005 Adjusted Accumulated Amortization of CIAC Balances- 2005													Florida Public Service Commission		
Lake Gibson Estates - Sewer Docket No. 060368 - WS Schedule Year Ended: 2005 Historic [x] or Projected [ ]													Schedule: A-14 Page: 2, wrk-8 Preparer:		
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/04 through the year ended 12/31/05, and 13 month average.															
Line No.	Description	(2) Prior Year 12/31/04	(3) 01/31/05	(4) 02/28/05	(5) 03/31/05	(6) 04/30/05	(7) 05/31/05	(8) 06/30/05	(9) 07/31/05	(10) 08/31/05	(11) 09/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	32,147	32,554	32,961	33,368	33,775	34,182	34,589	34,996	35,403	35,810	36,217	36,623	37,030	34,589
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	2,439	2,481	2,524	2,567	2,609	2,652	2,694	2,737	2,780	2,822	2,865	2,908	2,950	2,694
4	Service Installation Fees	10,444	10,487	10,530	10,574	10,617	10,660	10,704	10,747	10,790	10,834	10,877	10,920	10,964	10,704
5	<b>Total Cash CIAC</b>	<b>45,030</b>	<b>45,523</b>	<b>46,016</b>	<b>46,509</b>	<b>47,001</b>	<b>47,494</b>	<b>47,987</b>	<b>48,480</b>	<b>48,973</b>	<b>49,466</b>	<b>49,959</b>	<b>50,451</b>	<b>50,944</b>	<b>47,987</b>
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	10,501	10,537	10,573	10,609	10,645	10,681	10,717	10,753	10,789	10,825	10,861	10,897	10,933	10,717
8	Collection Sewers- Gravity	13,866	14,022	14,178	14,334	14,490	14,646	14,802	14,958	15,114	15,270	15,425	15,581	15,737	14,802
9	Services to Customers	1,796	1,804	1,811	1,819	1,827	1,834	1,842	1,850	1,857	1,865	1,873	1,880	1,888	1,842
10	Lift Stations	4,873	4,913	4,953	4,992	5,032	5,072	5,112	5,152	5,192	5,231	5,271	5,311	5,351	5,112
11	Pumping Equipment	(4,497)	(4,483)	(4,468)	(4,454)	(4,439)	(4,425)	(4,410)	(4,396)	(4,381)	(4,367)	(4,353)	(4,338)	(4,324)	(4,410)
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	<b>Total Property CIAC</b>	<b>26,539</b>	<b>26,793</b>	<b>27,047</b>	<b>27,301</b>	<b>27,554</b>	<b>27,808</b>	<b>28,062</b>	<b>28,316</b>	<b>28,570</b>	<b>28,824</b>	<b>29,078</b>	<b>29,331</b>	<b>29,585</b>	<b>28,062</b>
16	<b>Total Sewer CIAC</b>	<b>71,569</b>	<b>72,316</b>	<b>73,063</b>	<b>73,809</b>	<b>74,556</b>	<b>75,303</b>	<b>76,049</b>	<b>76,796</b>	<b>77,543</b>	<b>78,289</b>	<b>79,036</b>	<b>79,783</b>	<b>80,529</b>	<b>76,049</b>

85a

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14  
 Page: 3 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	50,889	51,204	51,519	51,835	52,152	52,469	52,785	53,102	53,418	53,737	54,055	54,374	54,692	52,787
2	Meter Fees	7,690	7,810	7,930	8,050	8,170	8,290	8,410	8,531	8,651	8,771	8,892	9,013	9,133	8,411
3	Main Extension Charge	2,609	2,663	2,717	2,772	2,826	2,880	2,934	2,988	3,042	3,097	3,151	3,206	3,260	2,934
4	Service Installation Fees	597	611	626	642	657	673	688	704	719	736	752	769	785	689
5	Total Cash	61,785	62,289	62,792	63,298	63,805	64,311	64,818	65,324	65,831	66,341	66,851	67,361	67,871	64,821
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	5,892	5,958	6,025	6,091	6,157	6,223	6,290	6,356	6,422	6,488	6,555	6,621	6,687	6,290
8	Services	1,960	1,984	2,009	2,033	2,058	2,082	2,107	2,131	2,156	2,181	2,205	2,230	2,254	2,107
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,491	1,496	1,500	1,505	1,509	1,514	1,519	1,523	1,528	1,532	1,537	1,541	1,546	1,519
11	Total Property	9,343	9,438	9,534	9,629	9,724	9,820	9,915	10,010	10,106	10,201	10,296	10,392	10,487	9,915
12	Total Water	71,128	71,727	72,325	72,927	73,529	74,131	74,733	75,335	75,937	76,542	77,147	77,753	78,358	74,736
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	32,147	32,554	32,961	33,368	33,775	34,182	34,589	34,996	35,403	35,810	36,217	36,623	37,030	34,589
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,439	2,481	2,524	2,567	2,609	2,652	2,694	2,737	2,780	2,822	2,865	2,908	2,950	2,694
16	Service Installation Fees	10,444	10,487	10,530	10,574	10,617	10,660	10,704	10,747	10,790	10,834	10,877	10,920	10,964	10,704
17	Total Cash	45,030	45,523	46,016	46,509	47,001	47,494	47,987	48,480	48,973	49,466	49,959	50,451	50,944	47,987
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	10,501	10,537	10,573	10,609	10,645	10,681	10,717	10,753	10,789	10,825	10,861	10,897	10,933	10,717
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23	Pumping Equipment	(4,497)	(4,483)	(4,468)	(4,454)	(4,439)	(4,425)	(4,410)	(4,396)	(4,381)	(4,367)	(4,353)	(4,338)	(4,324)	(4,410)
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	26,539	26,793	27,047	27,301	27,554	27,808	28,062	28,316	28,570	28,824	29,078	29,331	29,585	28,062
28	Total Sewer	71,569	72,316	73,063	73,809	74,556	75,303	76,049	76,796	77,543	78,289	79,036	79,783	80,529	76,049

854

CALCULATE CIAC AMORTIZATION RATES - January thru April 2006																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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(Svc to Cust)				acct 363.2	2.63%	0.22%			6	Reuse Meter Fees				acct 367.6	0.00%	0.00%			7	Total Cash CIAC									Property CIAC 271.5: 271.5										8	Structures & Improvements	354.2				3.13%	0.26%			9	Structures & Improvements	354.3				3.13%	0.26%			10	Structures & Improvements	354.40				3.13%	0.26%			11	Collection Sewers- Force	360.2				3.33%	0.28%			12	Collection Sewers- Gravity	361.2				2.22%	0.19%			13	Services to Customers	363.2				2.63%	0.22%			14	Lift Stations	370.3				5.56%	0.46%			15	Pumping Equipment	371.3				5.56%	0.46%			16	Reuse Services	366.6				0.00%	0.00%			17	Reuse Transmission & Dist M	375.6				0.00%	0.00%			18	Other Plant Misc Equip	389.2				5.56%	0.46%			19	Other Plant Misc Equip	389.40				5.56%	0.46%			Composite Rate Calculation:										<table border="1"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2"></th> <th rowspan="2"></th> <th colspan="3">UPIS Balance 12/31/05</th> <th colspan="2">Depreciation Rate</th> <th rowspan="2">Annual Depreciation Expense</th> <th rowspan="2"></th> </tr> <tr> <th>Adj Bal</th> <th>Contr Prop</th> <th>For Comp Calc</th> <th>Annual</th> <th>Monthly</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>INTANGIBLE PLANT</td> <td>V</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2</td> <td>Organization</td> <td></td> <td>351.1</td> <td>0</td> <td></td> <td>0.00%</td> <td></td> <td></td> <td></td> </tr> <tr> <td>3</td> <td>Franchises</td> <td></td> <td>352.1</td> <td>1,527</td> <td></td> <td>2.50%</td> <td></td> <td></td> <td></td> </tr> <tr> <td>4</td> <td>Other Plant &amp; Misc. 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4	Other Plant & Misc. Equipment		389.1	0		5.56%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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6	Land & Land Rights		353.2	6,700		0.00%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
7	Structures & Improvements	Y	354.2	21,110	21,110	3.13%	0.26%	661	x																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
8	Power Generation Equipment		355.2	0		0.00%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
9	Collection Sewers - Force	Y	360.2	95,990	(12,970)	3.33%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
10	Collection Sewers - Gravity	Y	361.2	684,560	(84,272)	2.22%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
11	Special Collecting Structures		362.2	0	0	0.00%	0.00%		x																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
12	Services to Customers	Y	363.2	24,211	(3,496)	2.63%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
13	Flow Measuring Devices		364.2	20,431		20.00%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
14	Flow Measuring Installations		365.2	0		0.00%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
15	Other Plant & Misc. Equipment	Y	389.2	0	0	5.56%	0.46%		x																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
16	SYSTEM PUMPING PLANT																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
17	Land & Land Rights		353.3	0		0.00%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
18	Structures & Improvements	Y	354.3	0	0	3.13%	0.26%		x																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
19	Power Generation Equipment		355.3	0		0.00%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
20	Receiving Wells	Y	370.3	61,747	(8,596)	5.56%	0.46%	2,955	x																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
21	Pumping Equipment	Y	371.3	122,030	(3,122)	5.56%	0.46%	6,611	x																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
22	Other Plant & Misc. Equipment		389.3	0		5.56%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								

28

Composite Rate Calculation: (Continued)		UPIS Balance 12/31/05			Depreciation Rate		Annual Depreciation Expense	
		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly		
23	<b>TREATMENT AND DISPOSAL PLANT</b>							
24	Land & Land Rights	353.4	6,556		0.00%			
25	Structures & Improvements	354.4	0	0	3.13%	0.26%	-	x
26	Power Generation Equipment	355.4	0	0	0.00%	0.00%	-	x
27	Treatment & Disposal Equipm	380.4	3,557	3,557	5.56%	0.46%	198	x
28	Plant Sewers	381.4	241,717	241,717	2.86%	0.24%	6,913	x
29	Outfall Sewer Lines	382.4	0	0	0.00%	0.00%	-	x
30	Other Plant & Misc. Equipment	389.4	1,148,941	1,148,941	5.56%	0.46%	63,881	x
31	<b>RECLAIMED WATER TREATMENT PLANT</b>							
32	Land & Land Rights	353.5	0		0.00%			
33	Structures & Improvements	354.5	0	0	3.13%	0.26%	-	x
34	Power Generation Equipment	355.5	0	0	0.00%	0.00%	-	x
35	Pumping Equipment	371.5	0	0	5.56%	0.46%	-	x
36	Reuse Distribution Reservoirs	374.5	0		0.00%	0.00%		
37	Treatment & Disposal Equipm	380.5	0	0	5.56%	0.46%	-	x
38	Plant Sewers	381.5	0	0	2.86%	0.24%	-	x
39	Other Plant & Misc. Equipment	389.5	0		5.56%			
40	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>							
41	Franchises	352.6	0		2.50%			
42	Land & Land Rights	353.6	0		0.00%			
43	Structures & Improvements	354.6	0	0	3.13%	0.26%	-	x
44	Power Generation Equipment	355.6	0		0.00%			
45	Reuse Services	366.6	0	0	0.00%			
46	Reuse Meters & Meter Installa	367.6	0		0.00%			
47	Pumping Equipment	371.6	0		5.56%			
48	Reuse Transmission & Distr. S	375.6	0	0	0.00%	0.00%	-	x
49	Other Plant & Misc. Equipment	389.6	0		5.56%			
50	<b>GENERAL PLANT</b>							
51	Land & Land Rights	353.7	0		0.00%			
52	Structures & Improvements	354.7	0	0	3.13%	0.26%	-	x
53	Office Furniture & Equipment	390.7	4,093		0.00%			
54	Computer Equipment	390.71	0		0.00%			
55	Transportation Equipment	391.7	0		0.00%			
56	Stores Equipment	392.7	0		0.00%			
57	Tools, Shop & Garage Equipm	393.7	12,063		0.00%			
58	Laboratory Equipment	394.7	272		0.00%			
59	Power Operated Equipment	395.7	375		0.00%			
60	Communication Equipment	396.7	0		0.00%			
61	Miscellaneous Equipment	397.7	881		0.00%			
62	Other Tangible Plant	398.7	0		0.00%			
63	UPIS/Dep Exp Totals and Composite Rate for CIAC Amortization			1,587,384			81,219	5.12%

87

		Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data																	
Line No.	Description			Annual Depr Rate	Mo Depr Rate														
	Cash CIAC:																		
64	Treatment & Disposal Equipment			5.12%	0.43%														
65	Meter Fees			0.00%	0.00%														
66	Main Extension Charge			2.22%	0.19%														
67	Service Installation Fees			2.63%	0.22%														
	Property CIAC:																		
1	Structures & Improvements			3.13%	0.26%														
2	Collection Sewers- Force			3.33%	0.28%														
3	Collection Sewers- Gravity			2.22%	0.19%														
4	Services to Customers			2.63%	0.22%														
5	Lift Stations			5.56%	0.46%														
6	Pumping Equipment			5.56%	0.46%														
7	Reuse Services			0.00%	0.00%														
8	Reuse Transmission & Dist Mains			0.00%	0.00%														
9	Other Plant Misc Equip			5.56%	0.46%														

80

CALCULATE CIAC AMORTIZATION RATES Beginning May 2006 (Start Guideline Lives)									
Schedule of Sewer Amortization of CIAC by Classification- 2006 Calculate Amortization Rates for Calendar Year 2005					Florida Public Service Commission				
Lake Gibson Estates - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Historic [x] or Projected [x]					Schedule: A-12 Page: Preparer:				
Input field					Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates				
					Annual Dep'n Rate	Monthly Dep'n Rate			
Categories - lines 22 to 35 below									
Cash CIAC:									
1	Capacity Charges	271.1			Treatment & Disp Equip (see Composite Calc)	5.04%		0.42%	
2	CIAC-1999 Acquisition				Treatment & Disp Equip (see Composite Calc)	5.04%		0.42%	
3	Unclaimed Refunds				Treatment & Disp Equip (see Composite Calc)	5.04%		0.42%	
4	Main Ext Charge (Coll Swr-Grav)				Main Extension Charge acct 361.2	2.22%		0.19%	
5	Serv Install Charge (Svc to Cust)				Service Installation Charge acct 363.2	2.63%		0.22%	
6	Reuse Meter Fees				Meter Fees acct 367.6	5.00%		0.42%	
7	Total Cash CIAC								
Property CIAC 271.5:									
8	Structures & Improvements	354.2			Structures & Improvements (line 27)	3.13%		0.26%	
9	Structures & Improvements	354.3			Structures & Improvements (line 27)	3.13%		0.26%	
10	Structures & Improvements	354.40			Structures & Improvements (line 27)	3.13%		0.26%	
11	Collection Sewers- Force	360.2			Collection Sewers- Force	3.33%		0.28%	
12	Collection Sewers- Gravity	361.2			Collection Sewers- Gravity	2.22%		0.19%	
13	Services to Customers	363.2			Services to Customers	2.63%		0.22%	
14	Lift Stations	370.3			Lift Stations	3.33%		0.28%	
15	Pumping Equipment	371.3			Pumping Equipment	5.56%		0.46%	
16	Reuse Services	366.6			Reuse Services	2.50%		0.21%	
17	Reuse Transmission & Dist M	375.6			Reuse Transmission & Dist Mains	2.33%		0.19%	
18	Other Plant Misc Equip	389.2			Other Plant Misc Equip (line 35)	5.56%		0.46%	
19	Other Plant Misc Equip	389.40			Other Plant Misc Equip (line 35)	5.56%		0.46%	
Composite Rate Calculation:									
		UPIS Balance 4/30/06			Depreciation Rate		Annual Depreciation Expense		
1	INTANGIBLE PLANT		Adj Bal	Contr Prop	For Comp Calc	Annual	Monthly		
2	Organization	351.1	0			2.50%			
3	Franchises	352.1	1,527			2.50%			
4	Other Plant & Misc. Equipmen	389.1	0			5.56%			
5	COLLECTION PLANT		0			0.00%			
6	Land & Land Rights	353.2	6,700			0.00%			
7	Structures & Improvements	354.2	21,110		21,110	3.13%	0.26%	660	x
8	Power Generation Equipment	355.2	0			5.00%			
9	Collection Sewers - Force	360.2	95,990	(12,970)		3.33%			
10	Collection Sewers - Gravity	361.2	684,560	(84,272)		2.22%			
11	Special Collecting Structures	362.2	0		0	2.50%	0.21%		x
12	Services to Customers	363.2	24,211	(3,496)		2.63%			
13	Flow Measuring Devices	364.2	20,431			20.00%			
14	Flow Measuring Installations	365.2	0			2.63%			
15	Other Plant & Misc. Equipment	389.2	0	0	0	5.56%	0.46%		x
16	SYSTEM PUMPING PLANT		0			0.00%			
17	Land & Land Rights	353.3	0			0.00%			
18	Structures & Improvements	354.3	0		0	3.13%	0.26%		x
19	Power Generation Equipment	355.3	0			5.00%			
20	Receiving Wells	370.3	61,747	(8,596)	53,151	3.33%	0.28%	1,772	x
21	Pumping Equipment	371.3	122,030	(3,122)	118,908	5.56%	0.46%	6,606	x
22	Other Plant & Misc. Equipmen	389.3	0			5.56%			

68

(Continued)		Composite Rate Calculation:		UPS Balance 4/30/06		UPS/Dep Exp Totals and Composite Rate for C/AC Amortization		Composite Rate	
		Adj Bal	Cont Prop	For Comp	Calc	Annual	Monthly	Expense	Annual
						Depreciation Rate	Depreciation Rate	Depreciation	Rate
23	TREATMENT AND DISPOSAL PLANT	353.4	0	0	0	0.00%	0.00%	0.00%	
24	Land & Land Rights	354.4	0	0	0	3.13%	0.26%	0.42%	
25	Structures & Improvements	354.4	Y	0	0	3.13%	0.26%	0.42%	
26	Power Generation Equipment	355.4		0	0	5.00%	0.42%	198	
27	Treatment & Disposal Equipment	3,557		3,557	241,717	5.56%	0.46%	6,906	
28	Plant Sewers	391.4		241,717	241,717	2.86%	0.24%	198	
29	Outfall Sewer Lines	382.4		0	0	3.33%	0.28%	0	
30	Other Plant & Misc. Equipment	389.4	Y	1,148,941	1,148,941	5.56%	0.46%	63,830	
31	RECLAIMED WATER TREATMENT PLANT	353.5		0	0	0.00%	0.00%	0.00%	
32	Land & Land Rights	354.5		0	0	3.13%	0.26%	0.42%	
33	Structures & Improvements	355.5		0	0	5.00%	0.42%	0	
34	Power Generation Equipment	371.5		0	0	5.56%	0.46%	0	
35	Pumping Equipment	374.5		0	0	2.70%	0.23%	0	
36	Reuse Distribution Reservoirs	380.5		0	0	5.56%	0.46%	0	
37	Treatment & Disposal Equipm	381.5		0	0	2.86%	0.24%	0	
38	Plant Sewers	389.5		0	0	5.56%	0.46%	0	
39	Other Plant & Misc. Equipment	352.6		0	0	0.00%	0.00%	0.00%	
40	RECLAIMED WATER DISTRIBUTION PLANT	352.6		0	0	2.50%	0.20%	0.00%	
41	Franchises	353.6		0	0	0.00%	0.00%	0.00%	
42	Land & Land Rights	354.6		0	0	3.13%	0.26%	0.00%	
43	Structures & Improvements	355.6		0	0	5.00%	0.42%	0.00%	
44	Power Generation Equipment	366.6		0	0	2.50%	0.20%	0.00%	
45	Reuse Services	367.6	Y	0	0	5.00%	0.42%	0.00%	
46	Reuse Meters & Meter Installa	371.6		0	0	5.56%	0.46%	0.00%	
47	Pumping Equipment	371.6		0	0	5.56%	0.46%	0.00%	
48	Reuse Transmission & Distr. S	375.6	Y	0	0	2.33%	0.19%	0.00%	
49	Other Plant & Misc. Equipment	389.6		0	0	5.56%	0.46%	0.00%	
50	GENERAL PLANT	353.7		0	0	0.00%	0.00%	0.00%	
51	Land & Land Rights	354.7		0	0	3.13%	0.26%	0.00%	
52	Structures & Improvements	390.7		0	0	6.67%	0.54%	0.00%	
53	Office Furniture & Equipment	390.7		4,093	390.7	16.67%	1.35%	0.00%	
54	Computer Equipment	391.7		0	0	16.67%	1.35%	0.00%	
55	Transportation Equipment	392.7		0	0	16.67%	1.35%	0.00%	
56	Stores Equipment	393.7		0	0	5.56%	0.46%	0.00%	
57	Tools, Shop & Garage Equipm	393.7		12,063	393.7	6.25%	0.51%	0.00%	
58	Laboratory Equipment	394.7		272	394.7	6.67%	0.54%	0.00%	
59	Power Operated Equipment	395.7		375	395.7	8.33%	0.68%	0.00%	
60	Communication Equipment	396.7		0	0	10.00%	0.82%	0.00%	
61	Miscellaneous Equipment	397.7		881	397.7	6.67%	0.54%	0.00%	
62	Other Tangible Plant	398.7		0	0	10.00%	0.82%	0.00%	
63	UPS/Dep Exp Totals and Composite Rate for C/AC Amortization	(112,456)		(1,587,384)	(1,587,384)			78,971	5.04%



Line	No.	Description	Schedule of Sewer Amortization of CIAC by Classification - 2006												
			Annual Rates	Jan	Feb	Mar	Apr	Monthly Rates	May	Jun	Jul	Aug	Sep	Oct	Nov
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	1	Treatment & Disposal Equipm	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439	95,439
2	2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
3	3	Main Extension Charge	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040	23,040
4	4	Service Installation Fees	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762	19,762
5	5	Total Cash CIAC	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241
6	6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
7	7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0
9	9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
10	10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0
11	11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
12	12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
13	13	Reuse Transmission & Dist M	0	0	0	0	0	0	0	0	0	0	0	0	0
14	14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
15	15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0
16	16	Total Sewer CIAC	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241	138,241
Schedule of Sewer Amortization of CIAC by Classification - 2006			Lake Gibson Estates - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Explanation: Provide Adjusted CIAC balances by account for 2006 Historic [x] or Projected [x] Preparer: A-12 Page: 4 of 8 Florida Public Service Commission												
Schedule of Sewer Amortization of CIAC by Classification - 2006			Lake Gibson Estates - Sewer Docket No. 060368 - WS Schedule Year Ended: 2006 Explanation: Provide a Schedule showing Amortization Rates by CIAC Historic [x] or Projected [x] Preparer: A-14 Page: 2 of 3 Florida Public Service Commission												

Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission
CIAC Amortization- CIAC Balances x Amort Rates- 2006															Schedule: A-14
Lake Gibson Estates - Sewer															Page: 2, wrk-4
Docket No. 060368 - WS															Preparer:
Schedule Year Ended: 2006															Explanation: Provide a Schedule showing additions to CIAC during 2006
Historic [x] or Projected [ ]															from the date of Acquisition
															=input field
Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 2006
Cash CIAC:															
1	Treatment & Disposal Equipment	407	407	407	407	401	401	401	401	401	401	401	401	401	4,833
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	43	43	43	43	43	43	43	43	43	43	43	43	43	512
4	Service Installation Fees	43	43	43	43	43	43	43	43	43	43	43	43	43	520
5	Total Cash CIAC	493	493	493	493	487	487	487	487	487	487	487	487	487	5,865
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Sewer CIAC	493	493	493	493	487	487	487	487	487	487	487	487	487	5,865
Schedule of Sewer Amortization of CIAC by Classification- 2006															Florida Public Service Commission
Adjustments to CIAC Amort Bal-2006															Schedule: A-14
Lake Gibson Estates - Sewer															Page: 2, wrk-5
Docket No. 060368 - WS															Preparer:
Schedule Year Ended: 2006															Explanation: Provide Adjustments to CIAC Amortatory Order balances other than
Historic [x] or Projected [ ]															changes resulting from CIAC Additions for 2006
															=input field
Line No.	Description	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) Total	(14) 2006
Cash CIAC:															
1	Treatment & Disposal Equipment														0
2	Meter Fees														0
3	Main Extension Charge														0
4	Service Installation Fees														0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Structures & Improvements														0
7	Collection Sewers- Force														0
8	Collection Sewers- Gravity														0
9	Services to Customers														0
10	Lift Stations														0
11	Pumping Equipment														0
12	Reuse Services														0
13	Reuse Transmission & Dist Mains														0
14	Other Plant Misc Equip														0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

93



Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance  
 Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14  
 Page: 4 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	54,692	55,011	55,332	55,652	55,973	56,319	56,667	57,015	57,362	57,712	58,062	58,412	58,764	56,690
2	Meter Fees	9,133	9,254	9,375	9,496	9,617	9,738	9,860	9,982	10,105	10,227	10,349	10,472	10,595	9,862
3	Main Extension Charge	3,260	3,315	3,370	3,425	3,480	3,540	3,601	3,661	3,722	3,783	3,844	3,906	3,968	3,606
4	Service Installation Fees	785	802	818	835	852	869	887	905	922	940	958	976	995	888
5	Total Cash	67,871	68,381	68,895	69,408	69,922	70,466	71,015	71,563	72,111	72,663	73,214	73,766	74,321	71,046
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	6,687	6,746	6,805	6,864	6,922	6,984	7,046	7,107	7,169	7,231	7,292	7,354	7,415	7,048
8	Services	2,254	2,266	2,279	2,291	2,303	2,316	2,328	2,340	2,352	2,365	2,377	2,389	2,401	2,328
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,546	1,550	1,555	1,559	1,564	1,569	1,573	1,578	1,582	1,587	1,591	1,596	1,600	1,573
11	Total Property	10,487	10,563	10,638	10,714	10,790	10,868	10,947	11,025	11,103	11,182	11,260	11,339	11,417	10,949
12	Total Water	78,358	78,944	79,533	80,122	80,711	81,335	81,961	82,588	83,214	83,845	84,475	85,105	85,739	81,995
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	37,030	37,437	37,844	38,251	38,658	39,059	39,459	39,860	40,261	40,661	41,062	41,463	41,864	39,455
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,950	2,993	3,035	3,078	3,121	3,163	3,206	3,249	3,291	3,334	3,377	3,419	3,462	3,206
16	Service Installation Fees	10,964	11,007	11,050	11,094	11,137	11,180	11,224	11,267	11,310	11,354	11,397	11,440	11,484	11,224
17	Total Cash	50,944	51,437	51,930	52,423	52,916	53,402	53,889	54,376	54,862	55,349	55,836	56,322	56,809	53,884
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933	10,933
20	Collection Sewers- Gravity	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737	15,737
21	Services to Customers	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888
22	Lift Stations	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351	5,351
23	Pumping Equipment	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)	(4,324)
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585	29,585
28	Total Sewer	80,529	81,022	81,515	82,008	82,501	82,988	83,474	83,961	84,448	84,934	85,421	85,908	86,394	83,470

776

CALCULATE CIAC AMORTIZATION RATES- January thru December 2007

Schedule of Sewer Amortization of CIAC by Classification- 2007  
 Calculate Amortization Rates for Calendar Year 2005

Florida Public Service Commission

Input field  
 Lake Gibson Estates - Sewer Explanation: Identify CIAC Amortization Rates based on Annual Report Depreciation Rates  
 Docket No. 060368 - WS  
 Schedule Year Ended: 2007  
 Historic [ ] or Projected [X]

Schedule: A-12  
 Page:  
 Preparer:

				Annual Depn Rate	Monthly Dep'n Rate
Categories-lines 22 to 35 below					
Cash CIAC:					
1	Capacity Charges 271.1		treatment & Disp Equip (see Composite Calc)	5.03%	0.42%
2	CIAC-1999 Acquisition		treatment & Disp Equip (see Composite Calc)	5.03%	0.42%
3	Unclaimed Refunds		treatment & Disp Equip (see Composite Calc)	5.03%	0.42%
4	Main Ext Charge (Coll Swr-Grav)		Main Extension Charge acct 361.2	2.22%	0.19%
5	Serv Install Charge (Svc to Cust)		Service Installation Charge acct 363.2	2.63%	0.22%
6	Reuse Meter Fees		Meter Fees acct 367.6	5.00%	0.42%
7	Total Cash CIAC				
Property CIAC 271.5: 271.5					
8	Structures & Improvements 354.2		Structures & Improvements (line 27)	3.13%	0.26%
9	Structures & Improvements 354.3		Structures & Improvements (line 27)	3.13%	0.26%
10	Structures & Improvements 354.40		Structures & Improvements (line 27)	3.13%	0.26%
11	Collection Sewers- Force 360.2		Collection Sewers- Force	3.33%	0.28%
12	Collection Sewers- Gravity 361.2		Collection Sewers- Gravity	2.22%	0.19%
13	Services to Customers 363.2		Services to Customers	2.63%	0.22%
14	Lift Stations 370.3		Lift Stations	3.33%	0.28%
15	Pumping Equipment 371.3		Pumping Equipment	5.56%	0.46%
16	Reuse Services 366.6		Reuse Services	2.50%	0.21%
17	Reuse Transmission & Dist Mains 375.6		Reuse Transmission & Dist Mains	2.33%	0.19%
18	Other Plant Misc Equip 389.2		Other Plant Misc Equip (line 35)	5.56%	0.46%
19	Other Plant Misc Equip 389.40		Other Plant Misc Equip (line 35)	5.56%	0.46%

Composite Rate Calculation:		UPIS Balance 12/31/05		Depreciation Rate		Depreciation		
		Adj Bal	Confr Prop	For Comp Calc	Annual	Monthly	Expense	
1	INTANGIBLE PLANT	V						
2	Organization 351.1		0		2.50%			
3	Franchises 352.1		1,527		2.50%			
4	Other Plant & Misc. Equipment 389.1		0		5.56%			
5	COLLECTION PLANT				0.00%			
6	Land & Land Rights 353.2		6,700		0.00%			
7	Structures & Improvements 354.2	Y	23,990	23,990	3.13%	0.26%	750 x	
8	Power Generation Equipment 355.2		0		5.00%			
9	Collection Sewers - Force 360.2	Y	95,990	(12,970)	3.33%			
10	Collection Sewers - Gravity 361.2	Y	757,180	(84,272)	2.22%			
11	Special Collecting Structures 362.2		0	0	2.50%	0.21%	x	
12	Services to Customers 363.2	Y	24,211	(3,496)	2.63%			
13	Flow Measuring Devices 364.2		20,431		20.00%			
14	Flow Measuring Installations 365.2		0		2.63%			
15	Other Plant & Misc. Equipment 389.2	Y	0	0	5.56%	0.46%	x	
16	SYSTEM PUMPING PLANT				0.00%			
17	Land & Land Rights 353.3		0		0.00%			
18	Structures & Improvements 354.3	Y	0	0	3.13%	0.26%	x	
19	Power Generation Equipment 355.3		0		5.00%			
20	Receiving Wells 370.3	Y	61,747	(8,596)	53,151	3.33%	0.28%	1,772 x
21	Pumping Equipment 371.3	Y	122,030	(3,122)	118,908	5.56%	0.46%	6,606 x
22	Other Plant & Misc. Equipment 389.3		0		5.56%			

95

(Continued)						Composite Rate Calculation:	
TREATMENT AND DISPOSAL PLANT						Adj Bal	UPS Balance 12/31/06
Line	Description	Annual Depn	Mo Depn	Rate	Rate	For Comp	For Calc
		Annual Depn	Mo Depn	Rate	Rate	Annual	Monthly
		Annual	Monthly	Depreciation Rate	Depreciation Rate	Expense	Expense
23	Land & Land Rights	353.4	0.00%	3.13%	0.26%	0.00%	
24	Structures & Improvements	354.4	0.42%	3.13%	0.26%	1.98	
25	Power Generation Equipment	355.4	5.00%	5.00%	0.42%	198	
26	Treatment & Disposal Equipment	380.4	5.56%	5.56%	0.46%	6,906	
27	Plant Sewers	381.4	2.86%	2.86%	0.24%	6,906	
28	Outfall Sewer Lines	382.4	3.33%	3.33%	0.28%		
29	Other Plant & Misc. Equipment	389.4	5.56%	5.56%	0.46%	33,830	
30	RECLAIMED WATER TREATMENT PLANT	389.4	5.56%	5.56%	0.46%		
31	Land & Land Rights	353.5	0.00%	3.13%	0.26%	0.00%	
32	Structures & Improvements	354.5	0.42%	3.13%	0.26%	0.00%	
33	Power Generation Equipment	355.5	5.00%	5.00%	0.42%	0.00%	
34	Power Generation Equipment	371.5	5.56%	5.56%	0.46%	0.00%	
35	Pumping Equipment	374.5	2.70%	2.70%	0.23%	0.00%	
36	Reuse Distribution Reservoirs	380.5	5.56%	5.56%	0.46%	0.00%	
37	Treatment & Disposal Equipment	381.5	2.70%	2.70%	0.23%	0.00%	
38	Plant Sewers	381.5	2.86%	2.86%	0.24%	0.00%	
39	Other Plant & Misc. Equipment	389.5	5.56%	5.56%	0.46%	0.00%	
40	RECLAIMED WATER DISTRIBUTION PLANT	352.6	2.50%	2.50%	0.20%	0.00%	
41	Franchises	353.6	0.00%	3.13%	0.26%	0.00%	
42	Land & Land Rights	353.6	0.00%	3.13%	0.26%	0.00%	
43	Structures & Improvements	354.6	0.42%	3.13%	0.26%	0.00%	
44	Power Generation Equipment	355.6	5.00%	5.00%	0.42%	0.00%	
45	Power Generation Equipment	366.6	5.00%	5.00%	0.42%	0.00%	
46	Reuse Services	367.6	2.50%	2.50%	0.20%	0.00%	
47	Reuse Meters & Meter Installation	371.6	5.56%	5.56%	0.46%	0.00%	
48	Pumping Equipment & Dist. Sys.	375.6	2.86%	2.86%	0.24%	0.00%	
49	Other Plant & Misc. Equipment	389.6	5.56%	5.56%	0.46%	0.00%	
50	GENERAL PLANT	353.7	0.00%	3.13%	0.26%	0.00%	
51	Land & Land Rights	354.7	0.00%	3.13%	0.26%	0.00%	
52	Structures & Improvements	354.7	0.42%	3.13%	0.26%	0.00%	
53	Office Furniture & Equipment	390.7	4.093	6.67%			
54	Computer Equipment	390.71	0	6.67%			
55	Transportation Equipment	391.7	55,000	16.67%			
56	Stores Equipment	392.7	0	16.67%			
57	Tools, Shop & Garage Equipment	393.7	12,063	6.25%			
58	Laboratory Equipment	394.7	272	6.67%			
59	Power Operated Equipment	395.7	375	8.33%			
60	Communication Equipment	396.7	0	10.00%			
61	Miscellaneous Equipment	397.7	881	6.67%			
62	Other Tangible Plant	398.7	0	10.00%			
63	(UPS/Dep Exp Totals and Composite Rate for CIAC Amortization)	(112,456)	1,590,264				Composite Rate 6.03%
Explanation: Rearrange Amortization Rates for CIAC shown above into new Categories that combine certain data							
No	Description	Annual Depn	Mo Depn	Rate	Rate		
		Annual Depn	Mo Depn	Rate	Rate		
64	Cash CIAC	5.03%	0.42%	5.00%	0.42%		
65	Meter Fees	2.22%	0.19%	2.22%	0.19%		
66	Main Extension Charge	2.63%	0.22%	2.63%	0.22%		
67	Service Installation Fees	3.13%	0.26%	3.13%	0.26%		
1	Structures & Improvements	3.33%	0.28%	3.33%	0.28%		
2	Collection Sewers- Force	2.72%	0.23%	2.72%	0.23%		
3	Collection Sewers- Gravity	2.22%	0.19%	2.22%	0.19%		
4	Services to Customers	2.63%	0.22%	2.63%	0.22%		
5	Lift Stations	3.33%	0.28%	3.33%	0.28%		
6	Pumping Equipment	5.56%	0.46%	5.56%	0.46%		
7	Reuse Services	2.50%	0.20%	2.50%	0.20%		
8	Reuse Transmission & Dist Mains	2.86%	0.24%	2.86%	0.24%		
9	Other Plant Misc Equip	5.56%	0.46%	5.56%	0.46%		

Line	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line	Description	Annual	Monthly Rates	Monthly Rates	Monthly Rates	Monthly Rates	Monthly Rates	Monthly Rates	Monthly Rates	Monthly Rates	Monthly Rates	Monthly Rates	Monthly Rates	Monthly Rates	Average
1	Cash CIAC	5.03%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
2	Treatment & Disposal Equipment	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
3	Main Extension Charge	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%
4	Service Installation Fees	2.63%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
5	Total Cash CIAC	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091
6	Structures & Improvements	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
7	Collection Sewers - Force	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
8	Collection Sewers - Gravity	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
9	Services to Customers	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
10	Lift Stations	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
11	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
16	Total Water CIAC	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547
Schedule Year Ended: 2007 Docket No. 060368 - WS Lake Gibson Estates - Sewer Explanation: Provide Adjusted CIAC balances by account for 2007 Page: 4 of 8 Schedule: A-12 Preparer: Florida Public Service Commission															
Schedule Year Ended: 2007 Docket No. 060368 - WS Lake Gibson Estates - Sewer Explanation: Provide a Schedule showing Amortization Rates by CIAC Page: 2 of 3 Preparer: Florida Public Service Commission															

Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
16	Total Sewer CIAC	745	745	745	745	745	745	745	745	745	745	745	745	8,935
15	Total Property CIAC	238	238	238	238	238	238	238	238	238	238	238	238	2,857
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Pumping Equipment	14	14	14	14	14	14	14	14	14	14	14	14	173
10	Lift Stations	24	24	24	24	24	24	24	24	24	24	24	24	287
9	Services to Customers	8	8	8	8	8	8	8	8	8	8	8	8	92
8	Collection Sewers- Gravity	156	156	156	156	156	156	156	156	156	156	156	156	1,873
7	Collection Sewers- Force	36	36	36	36	36	36	36	36	36	36	36	36	432
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:														
5	Total Cash CIAC	507	507	507	507	507	507	507	507	507	507	507	507	6,079
4	Service Installation Fees	44	44	44	44	44	44	44	44	44	44	44	44	533
3	Main Extension Charge	45	45	45	45	45	45	45	45	45	45	45	45	544
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Treatment & Disposal Equipment	417	417	417	417	417	417	417	417	417	417	417	417	5,001
Cash CIAC:														
Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(1)	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Lake Gibson Estates - Sewer Docket No. 060368 - WS Schedule Year Ended: 2007 Historic [ ] or Projected [X] Explanation: Provide adjustments to CIAC Amortization Order balances other than changes resulting from CIAC Additions for 2007 Preparer: A-14 Page: 2, wrk-4 Schedule: A-14 Florida Public Service Commission														
Schedule of Sewer Amortization of CIAC by Classification- 2007														
Schedule of Sewer Amortization of CIAC by Classification- 2007														
Lake Gibson Estates - Sewer														
Docket No. 060368 - WS														
Schedule Year Ended: 2007														
Historic [ ] or Projected [X]														
Line	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Lake Gibson Estates - Sewer Docket No. 060368 - WS Schedule Year Ended: 2007 Historic [ ] or Projected [X] Explanation: Provide a Schedule showing additions to CIAC during 2007 Preparer: A-14 Page: 2, wrk-4 Schedule: A-14 Florida Public Service Commission														
Schedule of Sewer Amortization of CIAC by Classification- 2007														



Schedule of Sewer Amortization of CIAC by Classification- 2007 Adjusted Accum Amort of CIAC Balances- 2007												Florida Public Service Commission			
Lake Gibson Estates - Sewer Docket No. 060368 - WS Schedule Year Ended: 2007 Historic [ ] or Projected [X]												Schedule: A-14 Page: 2, wrk-8			
Explanation: Provide adjusted Accumulated Amortization of CIAC balances by account for the period beginning 12/31/06 through the year ended 12/31/07, and 13 month average.												Preparer:			
Line No.	Description	(2) 12/31/06	(3) 01/31/07	(4) 02/28/07	(5) 03/31/07	(6) 04/30/07	(7) 05/31/07	(8) 06/30/07	(9) 07/31/07	(10) 08/31/07	(11) 09/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
Cash CIAC:															
1	Treatment & Disposal Equipment	41,864	42,280	42,697	43,114	43,531	43,947	44,364	44,781	45,198	45,614	46,031	46,448	46,865	44,364
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	3,462	3,507	3,553	3,598	3,643	3,689	3,734	3,779	3,825	3,870	3,915	3,961	4,006	3,734
4	Service Installation Fees	11,484	11,528	11,572	11,617	11,661	11,706	11,750	11,795	11,839	11,884	11,928	11,973	12,017	11,750
5	Total Cash CIAC	56,809	57,316	57,822	58,329	58,835	59,342	59,848	60,355	60,862	61,368	61,875	62,381	62,888	59,848
Property CIAC:															
6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Collection Sewers- Force	10,933	10,969	11,005	11,041	11,077	11,113	11,149	11,185	11,221	11,257	11,293	11,329	11,365	11,149
8	Collection Sewers- Gravity	15,737	15,893	16,049	16,205	16,361	16,518	16,674	16,830	16,986	17,142	17,298	17,454	17,610	16,674
9	Services to Customers	1,888	1,896	1,903	1,911	1,919	1,926	1,934	1,942	1,949	1,957	1,965	1,972	1,980	1,934
10	Lift Stations	5,351	5,375	5,399	5,423	5,446	5,470	5,494	5,518	5,542	5,566	5,590	5,614	5,637	5,494
11	Pumping Equipment	(4,324)	(4,309)	(4,295)	(4,280)	(4,266)	(4,251)	(4,237)	(4,222)	(4,208)	(4,194)	(4,179)	(4,165)	(4,150)	(4,237)
12	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	29,585	29,823	30,061	30,299	30,537	30,776	31,014	31,252	31,490	31,728	31,966	32,204	32,442	31,014
16	Total Sewer CIAC	86,394	87,139	87,884	88,628	89,373	90,117	90,862	91,607	92,351	93,096	93,841	94,585	95,330	90,862

1002

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14  
 Page: 5 of 5  
 Preparer: Robert M. Griffin

Explanation: Provide the Adjusted monthly and average Accumulated Amortization of CIAC balances by classification. If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	58,764	59,101	59,437	59,774	60,110	60,447	60,783	61,120	61,456	61,793	62,129	62,466	62,802	60,783
2	Meter Fees	10,595	10,718	10,840	10,963	11,086	11,209	11,332	11,455	11,577	11,700	11,823	11,946	12,069	11,332
3	Main Extension Charge	3,968	4,044	4,121	4,197	4,274	4,350	4,427	4,503	4,579	4,656	4,732	4,809	4,885	4,427
4	Service Installation Fees	995	1,013	1,031	1,049	1,068	1,086	1,104	1,122	1,141	1,159	1,177	1,195	1,214	1,104
5	Total Cash	74,321	74,875	75,429	75,983	76,537	77,091	77,646	78,200	78,754	79,308	79,862	80,416	80,970	77,646
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	7,415	7,477	7,539	7,600	7,662	7,724	7,785	7,847	7,909	7,970	8,032	8,093	8,155	7,785
8	Services	2,401	2,414	2,426	2,438	2,451	2,463	2,475	2,487	2,500	2,512	2,524	2,536	2,549	2,475
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	1,600	1,605	1,609	1,614	1,619	1,623	1,628	1,632	1,637	1,641	1,646	1,650	1,655	1,628
11	Total Property	11,417	11,496	11,574	11,653	11,731	11,810	11,888	11,966	12,045	12,123	12,202	12,280	12,359	11,888
12	Total Water	85,739	86,371	87,004	87,636	88,269	88,901	89,534	90,166	90,798	91,431	92,063	92,696	93,328	89,534
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	41,864	42,280	42,697	43,114	43,531	43,947	44,364	44,781	45,198	45,614	46,031	46,448	46,865	44,364
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,462	3,507	3,553	3,598	3,643	3,689	3,734	3,779	3,825	3,870	3,915	3,961	4,006	3,734
16	Service Installation Fees	11,484	11,528	11,572	11,617	11,661	11,706	11,750	11,795	11,839	11,884	11,928	11,973	12,017	11,750
17	Total Cash	56,809	57,316	57,822	58,329	58,835	59,342	59,848	60,355	60,862	61,368	61,875	62,381	62,888	59,848
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	10,933	10,969	11,005	11,041	11,077	11,113	11,149	11,185	11,221	11,257	11,293	11,329	11,365	11,149
20	Collection Sewers- Gravity	15,737	15,893	16,049	16,205	16,361	16,518	16,674	16,830	16,986	17,142	17,298	17,454	17,610	16,674
21	Services to Customers	1,888	1,896	1,903	1,911	1,919	1,926	1,934	1,942	1,949	1,957	1,965	1,972	1,980	1,934
22	Lift Stations	5,351	5,375	5,399	5,423	5,446	5,470	5,494	5,518	5,542	5,566	5,590	5,614	5,637	5,494
23	Pumping Equipment	(4,324)	(4,309)	(4,295)	(4,280)	(4,266)	(4,251)	(4,237)	(4,222)	(4,208)	(4,194)	(4,179)	(4,165)	(4,150)	(4,237)
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	29,585	29,823	30,061	30,299	30,537	30,776	31,014	31,252	31,490	31,728	31,966	32,204	32,442	31,014
28	Total Sewer	86,394	87,139	87,884	88,628	89,373	90,117	90,862	91,607	92,351	93,096	93,841	94,585	95,330	90,862

7001